

MUELLER* & PARTIN, PS, INC.

**Certified Public Accountants
Forensic Economists**

WASHINGTON FEDERAL CENTER
400 108th AVENUE N.E., SUITE 615
BELLEVUE, WASHINGTON 98004

*Gary E. Mueller - Retired

PHONE: (425) 455-0303
FACSIMILE: (425) 455-5176
EMAIL: partin@muellerpartin.com

August 25, 2015

Mr. Marc Rosenberg
Lee Smart
1800 One Convention Place
701 Pike Street
Seattle, WA 98101

Re: Estate of Borelis v. Cowlitz County

Dear Mr. Rosenberg,

In accordance with the terms of our engagement, this report summarizes our evaluation of the loss of net accumulations to the Estate of Jenny Borelis resulting from her death on May 16, 2013.

BACKGROUND

Jenny Borelis died while in custody of Cowlitz County Jail on May 16, 2013. She was born on October 13, 1984, was 28.59 years of age, and resided in Kelso, Washington on the date of her death. Ms. Lisa Sully, as the personal representative of Ms. Borelis's estate, has filed a claim for a net economic loss to her estate.

SCOPE

Mueller & Partin, Certified Public Accountants and Forensic Economists, has been engaged by Lee Smart to evaluate the net economic loss claim asserted by the Estate of Jenny Borelis resulting from her May 16, 2013 death. We have also been asked to prepare a report summarizing our findings and conclusions. Our work on this project included analysis of the following information:

- Answers and Responses to Defendants' First Set of Interrogatories and Requests for Production to Plaintiff Lisa Sully, dated February 25, 2015,

Mr. Marc Rosenberg

August 25, 2015

Page 2 of 11

- Journal of Addictive Diseases Study Regarding Life Expectancy and Productivity Loss Among Narcotics Addicts Thirty-Three Years After Index Treatment,
- Vocational Report of Shelley Lewis, dated April 14, 2015,
- Declaration of Diane Londo Including Exhibits, dated February 19, 2014,
- Declaration of Steven Lee Piller, dated December 4, 2014,
- Various Photographs of Jenny Borelis,
- State of Washington Case Records Summary for Jenny Borelis,
- Various Probate Records for the Estate of Jenny Borelis,
- Various Medical Billing Records for Jenny Borelis,
- DCS Financial, Inc.'s Claim on Estate of Jenny Borelis, dated December 18, 2014,
- Conmed, Inc.'s Responses to Plaintiff Lisa Sully's First Interrogatories and Requests for Production to Conmed, dated January 15, 2015,
- Conmed, Inc.'s Supplemental Responses to Requests for Production, dated January 28, 2015,
- Answers and Responses to First Discovery to Defendant Cowlitz County Pertaining to Plaintiff Borelis, dated March 13, 2015,
- Various Documents Bates Stamped CONMED DISC 0001 – CONMED DISC 1955,
- Various Documents Bates Stamped CC BORELIS 000001 – CC BORELIS 000700,
- Various Documents Bates Stamped CC 000057 – CC 000776,
- Various Department of Social and Health Services Documents Bates Stamped 000001 – 001556,
- Various American Medical Response Documents Bates Stamped 000001 – 000041,
- Various Cowlitz 2 Fire & Rescue Documents Bates Stamped 000001 – 000007,

- Various PeaceHealth Southwest Washington Medical Center Documents Bates Stamped 000005 – 000540,
- Various St. John Medical Center Documents Bates Stamped 000001 – 001100,
- Curriculum Vitae of Michael Oreskovich, M.D., F.A.C.S.,
- Independent Medical Evaluation Report by Michael Oreskovich, M.D., F.A.C.S., dated August 12, 2015,
- Map of Cowlitz County Jail,
- National Institutes of Health Study Regarding Years of Potential Life Lost Among Heroin Addicts 33 Years After Treatment.

We relied upon the accuracy of the information provided. We performed analytical procedures considered appropriate under the circumstances to evaluate the loss claimed. Our procedures were performed exclusively for the purpose of computing the net economic loss to Jenny Borelis's estate resulting from her death. This report is intended solely for your use in connection with the above-referenced litigation and should not be used for any other purpose.

The analysis and opinions in this report are based upon the information listed in the Scope section above, my education and experience in performing similar financial analyses and economic damage calculations, documents and testimony in the record, accepted damages methodologies and approaches, and relevant case law. I have been qualified as an expert and presented testimony on numerous occasions in courts throughout the United States in litigation involving the measurement of economic damages and business valuation. I am a licensed Certified Public Accountant, Accredited in Business Valuation, have a designation of Master Analyst in Financial Forensics and am the President of Mueller & Partin, Certified Public Accountants and Forensic Economists. My curriculum vitae, fee schedule and history of court testimony are included as Attachment 23 to this report.

ANALYSIS

We evaluated the above documents provided as support for the net economic loss claim asserted by the Estate of Jenny Borelis as well as other information as listed above. We considered the following elements of economic loss:

- The production of income Ms. Borelis would have generated from employment “but for” her death,
- The portion of her personal income she would have consumed had she lived,

Our report includes Attachments 1 – 22, which summarize our calculations and support our conclusions.

General Assumptions

Our analysis of the economic loss utilized the following general assumptions:

- Ms. Borelis’s drug addiction likely had a profound impact on both her life expectancy and ability to meaningfully participate in the labor force, according to the medical and vocational opinions discussed in subsequent sections of this report. We accordingly prepared a number of scenarios where reduced life and work life expectancies are considered. In the Scenario where we assumed a normal life expectancy, we also assumed a remaining work life expectancy consistent with the average remaining work life expectancy of females with a similar level of education at the same age as the decedent (applies to hypothetical life expectancy alternative IV only; refer to Attachment 8).¹
- Work life estimates measure participation in the labor force; participation is defined as either working or unemployed but looking for work. Therefore, when work life tables are used to determine the number of years of future labor force participation, they must be adjusted for the fact estimates, when applied to earnings loss calculations, will result in an overstatement of the number of years an individual produces earned income. The most accepted method of making the adjustment is to apply the unemployment rate of the general population to each year of the future work life statistic, resulting in a consistent reduction of earnings over the course of the work life estimate, eliminating the overstatement. The average unemployment rate for females with less than a high school education over the last ten years in the United States was 11.5%, as shown on Attachments 22. We accordingly adjusted Ms. Borelis’s projected annual wages for the probability of employment by the average rate of unemployment in the United States and then added back estimated unemployment income received during periods of unemployment.²

¹ As reported by Skoog, Ciecka, and Krueger, “The Markov Model of Labor Force Activity”, Journal of Forensic Economics, Volume XXII, Number 2, August 2011.

² Source: U.S. Department of Labor - Bureau of Labor Statistics Series #LNU04027679

- In Scenarios were it was assumed Ms. Borelis would have been capable of labor force participation, we assumed earnings from employment would have followed the average life cycle of earnings for females with less than a high school degree in the United States (refer to Attachment 9).³ The lifetime earnings cycle methodology incorporates the concept that an individual's earning rate is dependent upon age. The typical wage earner will enter the labor market at a relatively low wage rate, progress rapidly in earnings in younger years; level off in mid-life, and in some instances, experience declining earnings toward the end of work life expectancy. Increases in income subsequent to entrance into the labor market occur as a result of gained experience and the attainment of higher paying jobs through promotions or movement from one employer to another. The leveling off in mid-life occurs when the employer recognizes that the employee's learning curve had peaked and the full potential of the employee had been realized.⁴
- In Scenarios were it was assumed Ms. Borelis would have been capable of labor force participation, we assumed wages would have grown at the historical compound annual growth rate of 2.73%, in addition to increases in income attributed to age and experience as discussed above, consistent with the average U.S. weekly earnings in private nonagricultural industries from 2003 – 2013 (Attachment 12).⁵
- We assumed personal expenditures of earned income to pay the normal expenses of living would have conformed to those exhibited by a single individual⁶ with a similar level of income (Attachment 10).⁷
- We assumed any Social Security benefits (based on the decedent's expected future earnings) and civilian employment-provided pension benefits would have been 100% consumed during retirement and would have been sufficient to meet her living needs during retirement years without liquidating net accumulations of wealth achieved by the end of her work life expectancy.
- The discount rate utilized to determine net present value is best determined by analyzing the relationships between inflation and rates of return on appropriate investments over a past period of time, typically the past ten to twenty years, which include at least one

³ Source: Full-Time Earnings in the United States, Expectancy Data, 2012 Edition.

⁴ Everett G. Dillman, "The Age Earnings Cycle – Earnings by Education", Journal of Forensic Economics, Volume II, Number 1, December 1988.

⁵ As published in the Economic Report of the President, Transmitted to the Congress March 2014.

⁶ We understand Ms. Borelis may have given birth to three children prior to her death (source: vocational report of Shelley Lewis, dated April 14, 2015 (pp. 2)). However, the Estate's responses to interrogatories indicated Ms. Borelis had no dependents and only listed her mother (Laura Elliot) as a beneficiary to her Estate. We accordingly assumed the Estate's net economic loss should be measured based on a single individual household.

⁷ Bureau of Labor Statistics, Consumer Expenditure Survey, 2007 – 2012.

full business cycle and also reflect economic conditions expected to be generally similar to those of the future. Research has shown that while specific inflation rates and rates of return on investments are difficult to predict with accuracy due to volatility, the spread (mathematical difference) between inflation and investment returns is much more stable and predictable. Our analysis considered the following expected investment returns/discount rates:

- In the first scenario we utilized United States Treasury securities with maturities ranging from one to ten years over the past ten year period (refer to Attachments 14 through 19).
- In the second scenario we assumed an investment return of 6.09%⁸ based on the historical yield of a blended portfolio invested for the purpose of maximizing long-term financial gain with minimal risk, comprised of:
 - 16.67% - (1/6th) One-year U.S. Government Constant-Maturity Securities
 - 16.67% - (1/6th) Five-year U.S. Government Constant-Maturity Securities
 - 33.33% - (1/3th) Long Term or Capital Market AAA Corporate Bonds
 - 33.33% - (1/3th) Standard & Poor's 500 Index Fund

Calculations utilizing the 6.09% discount rate are more appropriate in this circumstance for determining present value of future losses because of the long term investment time horizon before any proceeds would have passed to Ms. Borelis's estate but for her death.

- Our calculations are stated in present value dollars as of May 1, 2015 for the purpose of separating past and future loss estimates.

Medical Opinions

We relied upon the medical opinion of Dr. Michael Oreskovich as expressed in his independent medical evaluation report dated August 12, 2015. Dr. Oreskovich stated the following in regard to Ms. Borelis:

"The decedent suffered from the intravenous use of cocaine, methamphetamine, and heroin for a minimum of 13 years. Her substance use disorder was severe and would be fatal. It affected her mental health, her physical health, her emotional health, her relationships, her family, her pregnancies, her children, her economic status, her ability to be employed, her ability to further her education, and her ability to be happy. She was frequently

⁸ Refer to Attachments 20 and 21.

assaulted, frequently injured, and a high utilizer of emergency rooms and treatment centers. Her multiple relapses despite treatment were predictive of ongoing relapses, which eventually would cause her demise. She was treated for endocarditis on November 12, 2014. The usual cause of endocarditis is the spread of bacteria during an intravenous injection with a dirty needle. The cause of death on May 15th, 2013 was bacteria in her bloodstream, which showered her other organs causing infection throughout her body. This is a common cause of death with the intravenous administration of drugs and was directly related and a consequence of her ongoing drug addiction. She had a terminal form of drug addiction. There were no years of productive life left. The decedent died of her addiction."

Dr. Oreskovich's conclusions accordingly indicate Ms. Borelis would have had no years of productive life remaining even if she had not died on May 16, 2013.

Expert Vocational Opinions

We considered the vocational report of Shelley Lewis dated April 14, 2015. Ms. Lewis stated the following regarding Ms. Borelis's vocational outlook and earning capacity:

"According to the records, Ms. Borelis worked off and on as a temporary cannery worker. Although solely based on her age Ms. Borelis was in the exploration stage of vocational development, she did not appear to be participating in vocational exploration through regular employment. Additionally, Ms. Borelis appears to have spent unknown periods of time incarcerated between 2003 and 2013 as well as had ongoing difficulties with substance abuse. These behaviors are not conducive to gaining and maintaining regular employment."

"Considering that Ms. Borelis was in the exploration phase of her vocational development in May 2013, does not appear to have ever been regularly or steadily employed prior to her death, had a history of felony convictions, had been incarcerated on what appears to be more than one occasion and had issues with substance use/abuse, her employment capacity and earning capacity over the course of her work life cannot be specifically determined. Based on available information, it does not appear that Ms. Borelis was going to be a substantial wage earner. If she was going to be a wage earner over the long term, something was going to have to significantly change in the way she lived her life."

"In regard to employment, taking her assumed 8th grade education into consideration, Ms. Borelis was qualified to work in jobs that are available to those with less than a high school education. These types of jobs are low skilled or trades oriented in nature which appears to be the type of job she held when and/or if she worked. However,

considering her criminal history, apparent substance abuse history and lack of regular, steady employment, it cannot be said on a more probable than not basis when or if she would have become employed on any sort of a reasonably continuous basis or been a regular, substantial wage earner over time.”

“Owings Lewis has researched the impact criminal history can have on employability. The literature consistently documents the difficulty encountered by individuals with a criminal history in regard to gaining and maintaining employment. While there are jobs available to those with a criminal history, the availability of employment is less than what is available to those without a criminal history.”

“Additionally, Owings Lewis performed research with regard to the effect of alcohol and drug abuse on an individual’s employability. The literature indicates that alcohol and/or drug abuse/dependence have a substantial negative effect on employment. Issues that are raised include lower productivity/work performance, absenteeism, physical and mental health conditions due to the use/abuse, job loss, participation in criminal activities and potential convictions and incarcerations, etc. The literature also outlines high rates of death for those using and abusing drugs and alcohol.”

Ms. Lewis’s conclusions indicate that it cannot be said, on a more probable than not basis, Ms. Borelis would have been a regular, full time wage earner had she not died on May 16, 2013. Ms. Lewis’s conclusions further indicate Ms. Borelis’s history of substance abuse and criminal activity would have negatively impacted her ability to gain and maintain employment “but for” her death.

Projected Net Loss of Accumulations

As discussed above, Dr. Oreskovich’s conclusions indicate Ms. Borelis would have had no years of productive life remaining even if she had not died on May 16, 2013; her drug addiction was a terminal health condition. We accordingly concluded the estate incurred no economic loss if the medical opinions of Dr. Oreskovich are determined to be correct.

For discussion purposes, we prepared a set of hypothetical calculations assuming Ms. Borelis would have had a remaining life expectancy consistent with the following four life expectancy alternatives:

- In the first hypothetical life expectancy alternative we assumed Ms. Borelis would have lived through May 16, 2014, reflecting a remaining life expectancy of one year from her date of death on May 16, 2013.

- In the second hypothetical life expectancy alternative we assumed she would have lived through May 16, 2018, reflecting a remaining life expectancy of five years from her May 16, 2013 date of death.
- In the third hypothetical life expectancy alternative we assumed Ms. Borelis would have lived through May 16, 2023, reflecting a remaining life expectancy of ten years from her date of death on May 16, 2013.
- In the fourth hypothetical life expectancy alternative we assumed she would have lived through August 7, 2065 (to age 80.82), consistent with the average remaining life expectancy of females at the same age as Ms. Borelis on the date of her death (refer to Attachment 8).

We note our hypothetical calculations assume Ms. Borelis would have been a productive participant in the labor force from November 16, 2013 (six months from her date of death) through either her hypothetical life expectancy (applies to hypothetical life expectancy alternatives 1 through 3) or her projected work life expectancy (applies to hypothetical life expectancy scenario 4; refer to Attachment 8).

Ms. Borelis was unemployed at the time of her death and as noted above, Ms. Lewis concluded it cannot be reasonably assumed Ms. Borelis would have ever been a regular, full time wage earner had she not died on May 16, 2013. Given the uncertainty regarding Ms. Borelis's ability to participate in the labor force, we measured the estate's hypothetical economic loss under each life expectancy alternative based upon the following four employment participation rate scenarios:

- Hypothetical Scenario I assumes Ms. Borelis's earnings from employment would have followed the average life cycle of earnings for females with less than a high school education, working full time year round in the United States. We reduced projected lost earnings by expected saved personal consumption to arrive at an estimate of the net accumulations to Ms. Borelis's estate (as shown on Attachment 1). Hypothetical Scenario I accordingly concludes the Estate of Jenny Borelis incurred no economic loss as a result of her death on May 16, 2013.⁹
- Hypothetical Scenario II utilizes the same methodology described under Hypothetical Scenario I but assumes her earnings would equal to 75% of the median earnings of females with less than a high school education, working full time year round. The assumption reflects an assumed 25% higher unemployment rate than typical females of

⁹ In an effort to reduce the number of supporting attachments included as part of this report, we excluded our calculations assuming a remaining life expectancy of either one year, five years, or ten years since there was no economic loss to the estate even when we assumed Ms. Borelis would have lived a normal life expectancy.

similar age and education because of her past pattern of criminal activity, substance abuse, and inconsistent labor force participation. We did not prepare calculations for this scenario because there was no economic loss to the Estate even when we assumed Ms. Borelis would have generated earnings equal to 100% of the median earnings for females with less than a high school education (Hypothetical Scenario I) because her personal living expenses would consume 100% of her income. Hypothetical Scenario II accordingly concludes the Estate of Jenny Borelis incurred no economic loss as a result of her death on May 16, 2013.

- Hypothetical Scenario III utilizes the same methodology described under Hypothetical Scenario I but assumes Ms. Borelis would have generated earnings equal to 50% of the median earnings of females with less than a high school education, working full time year round in the United States from November 16, 2013 through her projected work life expectancy. As indicated in Hypothetical Scenario II, we did not prepare calculations for Hypothetical Scenario III because there was no loss to the Estate even when we assumed Ms. Borelis would have generated earnings equal to 100% of the median earnings for females with less than a high school education (Hypothetical Scenario I). Hypothetical Scenario III accordingly concludes the Estate of Jenny Borelis incurred no economic loss as a result of her death on May 16, 2013.
- Hypothetical Scenario IV utilizes the same methodology described under Hypothetical Scenario I but assumes Ms. Borelis would have generated earnings equal to 25% of the median earnings of females with less than a high school education, working full time year round in the United States from November 16, 2013 through her projected work life expectancy. Hypothetical Scenario IV similarly concludes the Estate of Jenny Borelis incurred no economic loss as a result of her death on May 16, 2013.

CONCLUSION

We analyzed the documents produced as support for the net economic loss claimed by the Estate of Jenny Borelis resulting from her May 16, 2013 death. We concluded the Estate of Jenny Borelis incurred no economic loss as a result of her death on May 16, 2013, if one assumes the medical opinions of Dr. Oreskovich are correct. The severity of her addiction eliminated the possibility of an economically productive life.

We prepared a series of hypothetical calculations to illustrate possible impact on economic losses if one were to consider differing assumptions regarding life expectancy, labor force participation rate and the discount rate. Our calculations, including references to data sources relied upon, are shown on Attachments 1 - 22 of this report. We concluded Estate has no economic loss regardless of assumptions utilized as summarized on Attachment 1.

Mr. Marc Rosenberg
August 25, 2015
Page 11 of 11

Ms. Borelis would have likely consumed 100% of whatever income she generated had she lived, given her limited education and related earning capacity.

We will continue to analyze any new information as it is provided to us, rebut Plaintiff expert opinions where appropriate, and update our report prior to trial.

Very truly yours,



William Partin CPA/ABV/MAFF

Summary of Hypothetical Economic Loss

Attachment 1

Assumes Earning Capacity Based on 100% of Median Earnings for Females with a Less Than A High School Degree

Normal Life Expectancy

Estate of Jenny Borelis

Date of Death: May 16, 2013

All Figures Net Present Value as of May 1, 2015 (Date of Valuation)

Description	TIERED TREASURY DISCOUNT RATE			BLENDED PORTFOLIO DISCOUNT RATE		
	Past	Future	Total	Past	Future	Total
Lost Earnings	\$ 26,736 <i>Attachment 2</i>	\$ 297,232 <i>Attachment 3</i>	\$ 323,968	\$ 26,736 <i>Attachment 2</i>	\$ 242,817 <i>Attachment 4</i>	\$ 269,553
Saved Consumption	\$ (28,398) <i>Attachment 5</i>	\$ (315,700) <i>Attachment 6</i>	\$ (344,098)	\$ (28,398) <i>Attachment 5</i>	\$ (257,903) <i>Attachment 7</i>	\$ (286,301)
Subtotals =	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Hypothetical Economic Loss			\$ -			\$ -

Hypothetical Projected Past Earnings Jenny Borelis

Attachment 2

Date of Death: May 16, 2013

Assumptions: Analysis starts November 16, 2013 (Assumed Start of Earnings Loss) and ends May 1, 2015 (Date of Valuation)

Remaining Worklife Exp. at Date of Death	16.92	Attachment 8
Projected Date at End of Worklife Expectancy	4/16/2030	Attachment 8
Projected Earnings, 2012 \$\$		E Calculated from formula on Attachment 9
Unemployment Rate	11.50%	Attachment 22
Prob. Of Future Employment (POFE)	88.50%	F Calculated as (1 - Unemployment Rate)
Unemployment Benefits, 2012 \$\$		G Assumes 11.50% of a year less 1/2 wait week
Employee Social Security Contribution	6.20%	J as a percent of gross pay
Annual Wage Growth Rate	2.73%	Attachment 12
Cumulative Growth Factor		K Calculated as (1 + Growth Rate) ^{Years Ahead of Earnings Base Year}

A	B	C	D	E	F	G	H	I	J	K	L	M	N
Year	Age of Ms. Borelis	Years Before 2015	Frac. Of Year	Proj. Annual Earnings 2012 \$\$	Earnings Adj. for POFE	Unemp. Benefits	Total Proj. Earnings 2012 \$\$	Total Proj. Earn. Adj. Frac. of Yr	Earnings less, Social Security and Pension	Cumul Growth Factor	Projected Earnings Current \$\$	Cumul Disc. Factor	NPV Proj. Earnings
					E x 88.50%		F + G	D x H	I - (D x F x 6.20%)		J x K		L x M
2013	29	2	0.13	\$ 19,268	\$ 17,052	\$ 1,020	\$ 18,072	\$ 2,259	\$ 2,127	1.027	\$ 2,185	1.000	\$ 2,185
2014	30	1	1.00	\$ 19,554	\$ 17,305	\$ 1,035	\$ 18,341	\$ 18,341	\$ 17,268	1.055	\$ 18,222	1.000	\$ 18,222
2015	31	0	0.33	\$ 19,833	\$ 17,553	\$ 1,050	\$ 18,603	\$ 6,201	\$ 5,838	1.084	\$ 6,329	1.000	\$ 6,329
NET PRESENT VALUE, PROJECTED PAST EARNINGS =													\$ 26,736

Hypothetical Projected Future Earnings
Tiered Treasury Discount Rate
Jenny Borelis

Attachment 3

Date of Death: May 16, 2013

Assumptions: Analysis starts May 1, 2015 (Date of Valuation) and ends April 16, 2030 (Statistical Worklife Expectancy)

Remaining Worklife Exp. at Date of Death	16.92	Attachment 8
Projected Date at End of Worklife Expectancy	4/16/2030	Attachment 8
Projected Earnings, 2012 \$\$	E	Calculated from formula on Attachment 9
Unemployment Rate	11.50%	Attachment 22
Prob. Of Future Employment	88.50%	F Calculated as (1 - Unemployment Rate)
Unemployment Benefits, 2012 \$\$	G	Assumes 11.50% of a year less 1/2 wait week
Employee Social Security Contribution	6.20%	J as percent of gross pay
Annual Wage Growth Rate	2.73%	Attachment 12
Cumulative Growth Factor	K	Calculated as (1 + Growth Rate) Years Ahead of Earnings Base Year
Cumulative Discount Factor	M	Attachment 14

A	B	C	D	E	F	G	H	I	J	K	L	M	N
Year	Age of Ms. Borelis	Years After 2015	Frac. Of Year	Proj. Annual Earnings 2012 \$\$	Earnings Adj. for Unempl.	Unemp. Benefits	Total Proj. Earnings 2012 \$\$	Total Proj. Earn. Adj. Frac. of Yr	Earnings less, Social Security and Pension	Cumul Growth Factor	Projected Earnings Current \$\$	Cumul Disc. Factor	NPV Proj. Future Earnings
				E x 88.50%			F + G	D x H	I - (D x F x 6.20%)		J x K		L x M
2015	31	0	0.67	\$ 19,833	\$ 17,553	\$ 1,050	\$ 18,603	\$ 12,402	\$ 11,676	1.084	\$ 12,658	1.000	\$ 12,658
2016	32	1	1.00	\$ 20,106	\$ 17,794	\$ 1,064	\$ 18,858	\$ 18,858	\$ 17,755	1.114	\$ 19,772	0.979	\$ 19,362
2017	33	2	1.00	\$ 20,371	\$ 18,029	\$ 1,079	\$ 19,107	\$ 19,107	\$ 17,989	1.144	\$ 20,580	0.962	\$ 19,794
2018	34	3	1.00	\$ 20,630	\$ 18,257	\$ 1,092	\$ 19,350	\$ 19,350	\$ 18,218	1.175	\$ 21,409	0.932	\$ 19,963
2019	35	4	1.00	\$ 20,881	\$ 18,480	\$ 1,106	\$ 19,585	\$ 19,585	\$ 18,440	1.207	\$ 22,261	0.912	\$ 20,305
2020	36	5	1.00	\$ 21,126	\$ 18,696	\$ 1,118	\$ 19,815	\$ 19,815	\$ 18,655	1.240	\$ 23,135	0.871	\$ 20,159
2021	37	6	1.00	\$ 21,363	\$ 18,906	\$ 1,131	\$ 20,037	\$ 20,037	\$ 18,865	1.274	\$ 24,033	0.848	\$ 20,390
2022	38	7	1.00	\$ 21,594	\$ 19,110	\$ 1,143	\$ 20,254	\$ 20,254	\$ 19,069	1.309	\$ 24,955	0.803	\$ 20,049
2023	39	8	1.00	\$ 21,817	\$ 19,308	\$ 1,155	\$ 20,463	\$ 20,463	\$ 19,266	1.344	\$ 25,901	0.779	\$ 20,183
2024	40	9	1.00	\$ 22,034	\$ 19,500	\$ 1,167	\$ 20,666	\$ 20,666	\$ 19,457	1.381	\$ 26,871	0.756	\$ 20,310
2025	41	10	1.00	\$ 22,243	\$ 19,685	\$ 1,178	\$ 20,863	\$ 20,863	\$ 19,642	1.419	\$ 27,867	0.704	\$ 19,621
2026	42	11	1.00	\$ 22,446	\$ 19,864	\$ 1,188	\$ 21,053	\$ 21,053	\$ 19,821	1.457	\$ 28,887	0.680	\$ 19,649
2027	43	12	1.00	\$ 22,641	\$ 20,037	\$ 1,199	\$ 21,236	\$ 21,236	\$ 19,994	1.497	\$ 29,933	0.657	\$ 19,671
2028	44	13	1.00	\$ 22,830	\$ 20,204	\$ 1,209	\$ 21,413	\$ 21,413	\$ 20,160	1.538	\$ 31,006	0.635	\$ 19,684
2029	45	14	1.00	\$ 23,011	\$ 20,365	\$ 1,218	\$ 21,583	\$ 21,583	\$ 20,321	1.580	\$ 32,104	0.613	\$ 19,691
2030	46	15	0.29	\$ 23,186	\$ 20,519	\$ 1,228	\$ 21,747	\$ 6,343	\$ 5,972	1.623	\$ 9,692	0.593	\$ 5,743

NET PRESENT VALUE, PROJECTED FUTURE EARNINGS = \$ 297,232

Hypothetical Projected Future Earnings
Blended Portfolio Discount Rate
Jenny Borelis

Attachment 4

Date of Death: May 16, 2013

Assumptions: Analysis starts May 1, 2015 (Date of Valuation) and ends April 16, 2030 (Statistical Worklife Expectancy)

Remaining Worklife Exp. at Date of Death	16.92	Attachment 8
Projected Date at End of Worklife Expectancy	4/16/2030	Attachment 8
Projected Earnings, 2012 \$\$	E	Calculated from formula on Attachment 9
Unemployment Rate	11.50%	Attachment 22
Prob. Of Future Employment	88.50%	F Calculated as (1 - Unemployment Rate)
Unemployment Benefits, 2012 \$\$	G	Assumes 11.50% of a year less 1/2 wait week
Employee Social Security Contribution	6.20%	J as percent of gross pay
Annual Wage Growth Rate	2.73%	Attachment 12
Cumulative Growth Factor	K	Calculated as (1 + Growth Rate) Years Ahead of Earnings Base Year
Cumulative Discount Factor	M	Attachment 20

A	B	C	D	E	F	G	H	I	J	K	L	M	N
Year	Age of Ms. Borelis	Years After 2015	Frac. Of Year	Proj. Annual Earnings 2012 \$\$	Earnings Adj. for Unempl.	Unemp. Benefits	Total Proj. Earnings 2012 \$\$	Total Proj. Earn. Adj. Frac. of Yr	Earnings less, Social Security and Pension	Cumul Growth Factor	Projected Earnings Current \$\$	Cumul Disc. Factor	NPV Proj. Future Earnings
				E x 88.50%			F + G	D x H	I - (D x F x 6.20%)		J x K		L x M
2015	31	0	0.67	\$ 19,833	\$ 17,553	\$ 1,050	\$ 18,603	\$ 12,402	\$ 11,676	1.084	\$ 12,658	1.000	\$ 12,658
2016	32	1	1.00	\$ 20,106	\$ 17,794	\$ 1,064	\$ 18,858	\$ 18,858	\$ 17,755	1.114	\$ 19,772	0.933	\$ 18,450
2017	33	2	1.00	\$ 20,371	\$ 18,029	\$ 1,079	\$ 19,107	\$ 19,107	\$ 17,989	1.144	\$ 20,580	0.880	\$ 18,100
2018	34	3	1.00	\$ 20,630	\$ 18,257	\$ 1,092	\$ 19,350	\$ 19,350	\$ 18,218	1.175	\$ 21,409	0.829	\$ 17,748
2019	35	4	1.00	\$ 20,881	\$ 18,480	\$ 1,106	\$ 19,585	\$ 19,585	\$ 18,440	1.207	\$ 22,261	0.781	\$ 17,394
2020	36	5	1.00	\$ 21,126	\$ 18,696	\$ 1,118	\$ 19,815	\$ 19,815	\$ 18,655	1.240	\$ 23,135	0.737	\$ 17,039
2021	37	6	1.00	\$ 21,363	\$ 18,906	\$ 1,131	\$ 20,037	\$ 20,037	\$ 18,865	1.274	\$ 24,033	0.694	\$ 16,684
2022	38	7	1.00	\$ 21,594	\$ 19,110	\$ 1,143	\$ 20,254	\$ 20,254	\$ 19,069	1.309	\$ 24,955	0.654	\$ 16,329
2023	39	8	1.00	\$ 21,817	\$ 19,308	\$ 1,155	\$ 20,463	\$ 20,463	\$ 19,266	1.344	\$ 25,901	0.617	\$ 15,974
2024	40	9	1.00	\$ 22,034	\$ 19,500	\$ 1,167	\$ 20,666	\$ 20,666	\$ 19,457	1.381	\$ 26,871	0.581	\$ 15,621
2025	41	10	1.00	\$ 22,243	\$ 19,685	\$ 1,178	\$ 20,863	\$ 20,863	\$ 19,642	1.419	\$ 27,867	0.548	\$ 15,269
2026	42	11	1.00	\$ 22,446	\$ 19,864	\$ 1,188	\$ 21,053	\$ 21,053	\$ 19,821	1.457	\$ 28,887	0.516	\$ 14,919
2027	43	12	1.00	\$ 22,641	\$ 20,037	\$ 1,199	\$ 21,236	\$ 21,236	\$ 19,994	1.497	\$ 29,933	0.487	\$ 14,571
2028	44	13	1.00	\$ 22,830	\$ 20,204	\$ 1,209	\$ 21,413	\$ 21,413	\$ 20,160	1.538	\$ 31,006	0.459	\$ 14,226
2029	45	14	1.00	\$ 23,011	\$ 20,365	\$ 1,218	\$ 21,583	\$ 21,583	\$ 20,321	1.580	\$ 32,104	0.432	\$ 13,884
2030	46	15	0.29	\$ 23,186	\$ 20,519	\$ 1,228	\$ 21,747	\$ 6,343	\$ 5,972	1.623	\$ 9,692	0.408	\$ 3,951

NET PRESENT VALUE, PROJECTED FUTURE EARNINGS = \$ 242,817

Hypothetical Projected Past Saved Personal Consumption Jenny Borelis

Attachment 5

Date of Death: May 16, 2013

Assumptions: Analysis starts November 16, 2013 (Assumed Start of Earnings Loss) and ends May 1, 2015 (Date of Valuation)

Remaining Worklife Exp. at Date of Death	16.92		Attachment 8
Projected Date at End of Worklife Expectancy	4/16/2030		Attachment 8
Projected Annual Earnings		E	See Attachment 2, Column H
Other Household Income	\$ -	F	
Personal Consumption		H	Calculated from formula on Attachment 10
Annual Wage Growth Rate	2.73%		Attachment 12
Cumulative Growth Factor		K	Calculated as (1 + Growth Rate) ^{Years Ahead of Earnings Base Year}

A	B	C	D	E	F	G	H	I	J	K	L	M	N
Year	Age of Ms. Borelis	Years Before 2015	Frac. Of Year	Total Proj. Earnings 2012 \$\$	Other Household Income	Total Household Income	Personal Consump. %	Personal Consumption 2012 \$\$	Personal Consumption Adj. Frac. Yr.	Cumul Growth Factor	Personal Consumption Current \$\$	Cumul Disc. Factor	NPV Personal Consumption
								G x H	D x I		J x K		L x M
2013	29	2	0.13	\$ 18,072	\$ -	\$ 18,072	122.1%	\$ 18,072	\$ 2,259	1.027	\$ 2,321	1.000	\$ 2,321
2014	30	1	1.00	\$ 18,341	\$ -	\$ 18,341	121.2%	\$ 18,341	\$ 18,341	1.055	\$ 19,355	1.000	\$ 19,355
2015	31	0	0.33	\$ 18,603	\$ -	\$ 18,603	120.4%	\$ 18,603	\$ 6,201	1.084	\$ 6,722	1.000	\$ 6,722
NET PRESENT VALUE, PROJECTED PAST SAVED CONSUMPTION =												\$	28,398

Hypothetical Projected Future Saved Personal Consumption

Attachment 6

Tiered Treasury Discount Rate

Jenny Borelis

Date of Death: May 16, 2013

Assumptions: Analysis starts May 1, 2015 (Date of Valuation) and ends April 16, 2030 (Statistical Worklife Expectancy)

Remaining Worklife Exp. at Date of Death	16.92	Attachment 8
Projected Date at End of Worklife Expectancy	4/16/2030	Attachment 8
Projected Annual Earnings		E See Attachment 3, Column H
Other Household Income	\$ -	F
Personal Consumption		H Calculated from formula on Attachment 10
Annual Wage Growth Rate	2.73%	Attachment 12
Cumulative Growth Factor		K Calculated as (1 + Growth Rate) ^{Years Ahead of Earnings Base Year}
Cumulative Discount Factor		M Attachment 14

A	B	C	D	E	F	G	H	I	J	K	L	M	N
Year	Age of Ms. Borelis	Years Ahead 2015	Frac. Of Year	Total Proj. Earnings 2012 \$\$	Other Household Income	Total Household Income	Personal Consump. %	Personal Consumption 2012 \$\$	Personal Consumption Adj. Frac. Yr.	Cumul Growth Factor	Personal Consumption Current \$\$	Cumul Disc. Factor	NPV Personal Consumption
								G x H	D x I		J x K		L x M
2015	31	0	0.67	\$ 18,603	\$ -	\$ 18,603	120.4%	\$ 18,603	\$ 12,402	1.084	\$ 13,444	1.000	\$ 13,444
2016	32	1	1.00	\$ 18,858	\$ -	\$ 18,858	119.6%	\$ 18,858	\$ 18,858	1.114	\$ 21,001	0.979	\$ 20,565
2017	33	2	1.00	\$ 19,107	\$ -	\$ 19,107	118.8%	\$ 19,107	\$ 19,107	1.144	\$ 21,858	0.962	\$ 21,024
2018	34	3	1.00	\$ 19,350	\$ -	\$ 19,350	118.0%	\$ 19,350	\$ 19,350	1.175	\$ 22,739	0.932	\$ 21,204
2019	35	4	1.00	\$ 19,585	\$ -	\$ 19,585	117.3%	\$ 19,585	\$ 19,585	1.207	\$ 23,644	0.912	\$ 21,566
2020	36	5	1.00	\$ 19,815	\$ -	\$ 19,815	116.6%	\$ 19,815	\$ 19,815	1.240	\$ 24,573	0.871	\$ 21,411
2021	37	6	1.00	\$ 20,037	\$ -	\$ 20,037	116.0%	\$ 20,037	\$ 20,037	1.274	\$ 25,527	0.848	\$ 21,657
2022	38	7	1.00	\$ 20,254	\$ -	\$ 20,254	115.4%	\$ 20,254	\$ 20,254	1.309	\$ 26,506	0.803	\$ 21,295
2023	39	8	1.00	\$ 20,463	\$ -	\$ 20,463	114.8%	\$ 20,463	\$ 20,463	1.344	\$ 27,510	0.779	\$ 21,437
2024	40	9	1.00	\$ 20,666	\$ -	\$ 20,666	114.2%	\$ 20,666	\$ 20,666	1.381	\$ 28,541	0.756	\$ 21,572
2025	41	10	1.00	\$ 20,863	\$ -	\$ 20,863	113.7%	\$ 20,863	\$ 20,863	1.419	\$ 29,598	0.704	\$ 20,840
2026	42	11	1.00	\$ 21,053	\$ -	\$ 21,053	113.2%	\$ 21,053	\$ 21,053	1.457	\$ 30,682	0.680	\$ 20,870
2027	43	12	1.00	\$ 21,236	\$ -	\$ 21,236	112.7%	\$ 21,236	\$ 21,236	1.497	\$ 31,793	0.657	\$ 20,893
2028	44	13	1.00	\$ 21,413	\$ -	\$ 21,413	112.2%	\$ 21,413	\$ 21,413	1.538	\$ 32,932	0.635	\$ 20,908
2029	45	14	1.00	\$ 21,583	\$ -	\$ 21,583	111.8%	\$ 21,583	\$ 21,583	1.580	\$ 34,099	0.613	\$ 20,914
2030	46	15	0.29	\$ 21,747	\$ -	\$ 21,747	111.3%	\$ 21,747	\$ 6,343	1.623	\$ 10,294	0.593	\$ 6,100

NET PRESENT VALUE, PROJECTED FUTURE SAVED CONSUMPTION = **\$ 315,700**

Hypothetical Projected Future Saved Personal Consumption

Attachment 7

Blended Portfolio Discount Rate

Jenny Borelis

Date of Death: May 16, 2013

Assumptions: Analysis starts May 1, 2015 (Date of Valuation) and ends April 16, 2030 (Statistical Worklife Expectancy)

Remaining Worklife Exp. at Date of Death	16.92	Attachment 8
Projected Date at End of Worklife Expectancy	4/16/2030	Attachment 8
Projected Annual Earnings		E See Attachment 4, Column H
Other Household Income	\$ -	F
Personal Consumption		H Calculated from formula on Attachment 10
Annual Wage Growth Rate	2.73%	Attachment 12
Cumulative Growth Factor		K Calculated as (1 + Growth Rate) ^{Years Ahead of Earnings Base Year}
Cumulative Discount Factor		M Attachment 20

A	B	C	D	E	F	G	H	I	J	K	L	M	N
Year	Age of Ms. Borelis	Years Ahead 2015	Frac. Of Year	Total Proj. Earnings 2012 \$\$	Other Household Income	Total Household Income	Personal Consump. %	Personal Consumption 2012 \$\$	Personal Consumption Adj. Frac. Yr.	Cumul Growth Factor	Personal Consumption Current \$\$	Cumul Disc. Factor	NPV Personal Consumption
								G x H	D x I		J x K		L x M
2015	31	0	0.67	\$ 18,603	\$ -	\$ 18,603	120.4%	\$ 18,603	\$ 12,402	1.084	\$ 13,444	1.000	\$ 13,444
2016	32	1	1.00	\$ 18,858	\$ -	\$ 18,858	119.6%	\$ 18,858	\$ 18,858	1.114	\$ 21,001	0.933	\$ 19,596
2017	33	2	1.00	\$ 19,107	\$ -	\$ 19,107	118.8%	\$ 19,107	\$ 19,107	1.144	\$ 21,858	0.880	\$ 19,225
2018	34	3	1.00	\$ 19,350	\$ -	\$ 19,350	118.0%	\$ 19,350	\$ 19,350	1.175	\$ 22,739	0.829	\$ 18,851
2019	35	4	1.00	\$ 19,585	\$ -	\$ 19,585	117.3%	\$ 19,585	\$ 19,585	1.207	\$ 23,644	0.781	\$ 18,475
2020	36	5	1.00	\$ 19,815	\$ -	\$ 19,815	116.6%	\$ 19,815	\$ 19,815	1.240	\$ 24,573	0.737	\$ 18,098
2021	37	6	1.00	\$ 20,037	\$ -	\$ 20,037	116.0%	\$ 20,037	\$ 20,037	1.274	\$ 25,527	0.694	\$ 17,721
2022	38	7	1.00	\$ 20,254	\$ -	\$ 20,254	115.4%	\$ 20,254	\$ 20,254	1.309	\$ 26,506	0.654	\$ 17,343
2023	39	8	1.00	\$ 20,463	\$ -	\$ 20,463	114.8%	\$ 20,463	\$ 20,463	1.344	\$ 27,510	0.617	\$ 16,967
2024	40	9	1.00	\$ 20,666	\$ -	\$ 20,666	114.2%	\$ 20,666	\$ 20,666	1.381	\$ 28,541	0.581	\$ 16,591
2025	41	10	1.00	\$ 20,863	\$ -	\$ 20,863	113.7%	\$ 20,863	\$ 20,863	1.419	\$ 29,598	0.548	\$ 16,217
2026	42	11	1.00	\$ 21,053	\$ -	\$ 21,053	113.2%	\$ 21,053	\$ 21,053	1.457	\$ 30,682	0.516	\$ 15,846
2027	43	12	1.00	\$ 21,236	\$ -	\$ 21,236	112.7%	\$ 21,236	\$ 21,236	1.497	\$ 31,793	0.487	\$ 15,476
2028	44	13	1.00	\$ 21,413	\$ -	\$ 21,413	112.2%	\$ 21,413	\$ 21,413	1.538	\$ 32,932	0.459	\$ 15,110
2029	45	14	1.00	\$ 21,583	\$ -	\$ 21,583	111.8%	\$ 21,583	\$ 21,583	1.580	\$ 34,099	0.432	\$ 14,747
2030	46	15	0.29	\$ 21,747	\$ -	\$ 21,747	111.3%	\$ 21,747	\$ 6,343	1.623	\$ 10,294	0.408	\$ 4,196

NET PRESENT VALUE, PROJECTED FUTURE SAVED CONSUMPTION = \$ 257,903

Worklife and Life Expectancy

Jenny Borelis

Date of Death: May 16, 2013

Attachment 8

Calculation Inputs:	Date of Birth:	10/13/1984	
	Date of Death:	5/16/2013	
	Date Lost Wages Begin:	11/16/2013	
	Date of Valuation:	5/1/2015	
Calculation Outputs:	Age at Date of Death:	28.59	Years
	Age at Date Lost Wages Begin:	29.09	Years
	Age at Date of Valuation:	30.55	Years
	Remaining Worklife Exp. at Date of Death:	16.92	Years ¹
	Remaining Life Expectancy at Date of Death:	52.23	Years ²
	Projected Date at End of Worklife Expectancy:	4/16/2030	
	Projected Date at End of Life Expectancy:	8/7/2065	
	Projected Age at End of Worklife Expectancy:	45.51	Years of Age
	Projected Age at End of Life Expectancy	80.82	Years of Age

Worklife Expectancy at Date of Death:¹

(Initially Inactive: Labor Force Activity Status)

	<u>Age</u>	<u>Calc.</u> <u>Weight</u>	<u>WLE</u> <u>Per Table</u>	<u>Weighted to</u> <u>Age of 28.59</u>
28 Years Old		0.41	17.22	7.08
29 Years Old		0.59	16.71	9.84
Total		1.00		16.92

¹ Worklife expectancy as of age 28.59, from Skoog, Ciecka, and Kurt Krueger, The Markov Model of Labor Force Activity, Journal of Forensic Economics 22 (2), Worklife Expectancies for Females , of All Races, with No Diploma, No GED

Life Expectancy at Date of Death:²

	<u>Age</u>	<u>Calc.</u> <u>Weight</u>	<u>LE</u> <u>Per Table</u>	<u>Weighted to</u> <u>Age of 28.59</u>
28 Years Old		0.41	52.80	21.72
29 Years Old		0.59	51.83	30.51
Total		1.00		52.23

² Life expectancy was interpolated from the Life Expectancy Tables issued by the Washington State Insurance Commissioner.

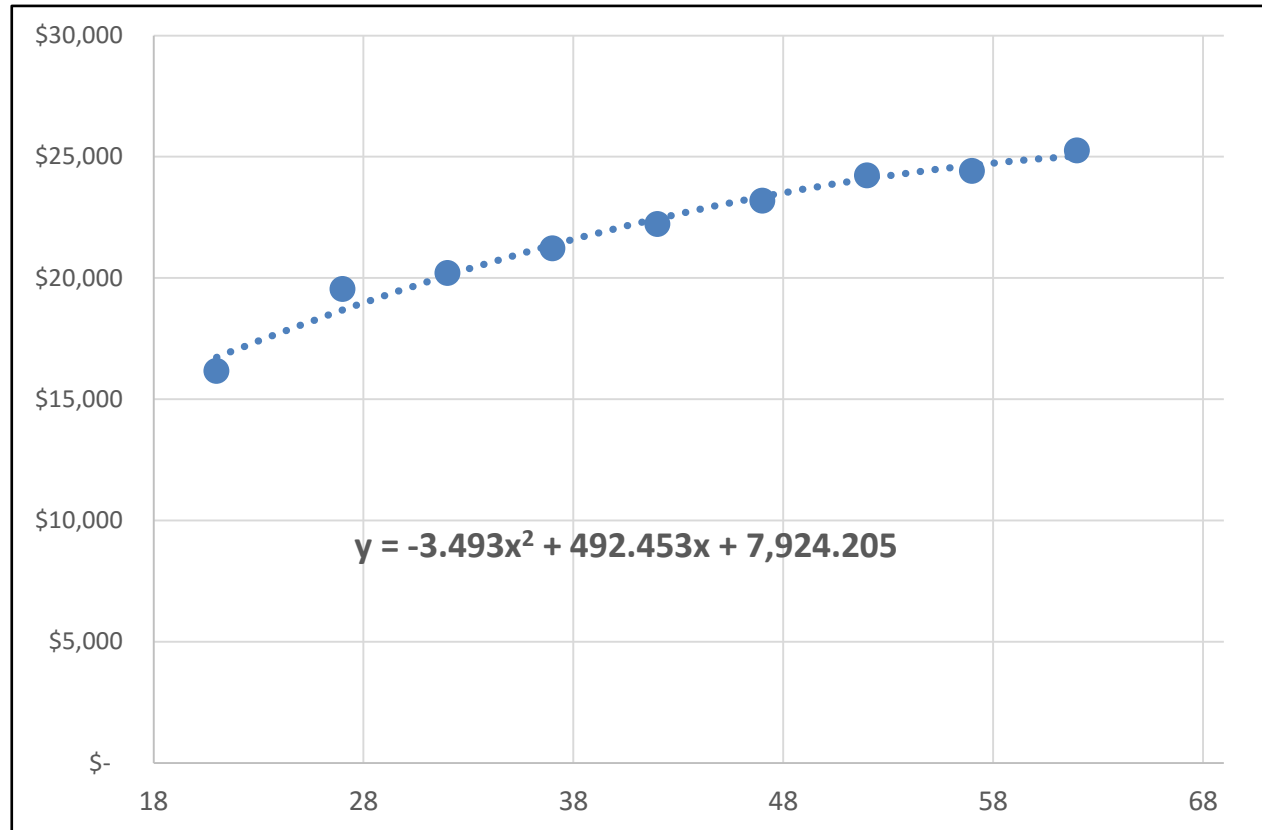
Life Earnings Cycle
Females 25 years and older, All Races
9th to 12th Nongrad
Worked Full Time, Year Round

Source: Full-Time Earnings in the United States, Expectancy Data, 2012 Edition.

Compiled from earnings data from American Community Survey, Public Use Microdata Samples, Bureau of the Census, Combined 2010 - 2012.

Age Earnings Profile Data		
Age	Avg Age	Median Earnings, 2012\$
18 - 24	21	\$ 16,163
25 - 29	27	\$ 19,543
30 - 34	32	\$ 20,204
35 - 39	37	\$ 21,222
40 - 44	42	\$ 22,225
45 - 49	47	\$ 23,181
50 - 54	52	\$ 24,233
55 - 59	57	\$ 24,406
60 - 64	62	\$ 25,255

Imputed Earnings (Using Formula at Right)		
Age		Earnings 2012\$
23		\$ 17,403
29		\$ 19,268
36		\$ 21,126
41		\$ 22,243
50		\$ 23,814
60		\$ 24,897



Consumer Expenditure Survey, 2007 - 2012
Adjusted to 2012 Dollar Values
Consumer units of one person by income before taxes

Attachment 10

Source: Bureau of Labor Statistics, Consumer Expenditure Survey, Table 35, (2007 - 2008, 2008 - 2009, 2009 - 2010, 2010 - 2011, 2011 - 2012)

Data As Given: (Average Annual Expenditures less Pensions & Social Security)

Income Bracket		2007 - 2008			2008 - 2009			2009 - 2010			2010 - 2011			2011 - 2012		
Income From	Income To	Average Income Before Taxes	Average Annual Expenditures	Average % of Income Consumption	Average Income Before Taxes	Average Annual Expenditures	Average % of Income Consumption	Average Income Before Taxes	Average Annual Expenditures	Average % of Income Consumption	Average Income Before Taxes	Average Annual Expenditures	Average % of Income Consumption	Average Income Before Taxes	Average Annual Expenditures	Average % of Income Consumption
\$ -	\$ 4,999	\$ 732	\$ 16,458	2248.4%	\$ 1,689	\$ 16,404	971.2%	\$ 919	\$ 16,370	1781.3%	\$ (484)	\$ 18,412	-3804.1%	\$ (288)	\$ 18,777	-6519.8%
5,000	9,999	8,063	15,061	186.8%	8,045	15,457	192.1%	8,014	15,111	188.6%	7,991	15,576	194.9%	8,025	15,918	198.4%
10,000	14,999	12,603	17,977	142.6%	12,538	18,251	145.6%	12,528	17,937	143.2%	12,581	17,217	136.8%	12,640	17,211	136.2%
15,000	19,999	17,191	21,506	125.1%	17,362	21,680	124.9%	17,341	21,140	121.9%	17,320	21,803	125.9%	17,356	22,391	129.0%
20,000	29,999	24,643	24,648	100.0%	24,543	24,761	100.9%	24,524	23,862	97.3%	24,544	24,769	100.9%	24,515	26,107	106.5%
30,000	39,999	34,255	28,315	82.7%	34,334	29,095	84.7%	34,430	28,941	84.1%	34,421	29,431	85.5%	34,413	29,909	86.9%
40,000	49,999	44,124	32,510	73.7%	44,178	31,490	71.3%	44,367	31,482	71.0%	44,420	32,211	72.5%	44,326	31,536	71.1%
50,000	69,999	58,296	39,630	68.0%	58,013	38,132	65.7%	58,066	38,453	66.2%	58,269	38,662	66.4%	58,151	38,785	66.7%
70,000	and over	110,960	55,713	50.2%	112,475	55,533	49.4%	114,011	54,691	48.0%	122,699	54,910	44.8%	125,623	58,053	46.2%

Analysis

2007 - 2008				2008 - 2009				2009 - 2010			
Adjusted for 2012				Adjusted for 2012				Adjusted for 2012			
Cumulative Growth Factor	Average Income Before Taxes	Average Annual Expenditures	Average % of Income Consumption	Cumulative Growth Factor	Average Income Before Taxes	Average Annual Expenditures	Average % of Income Consumption	Cumulative Growth Factor	Average Income Before Taxes	Average Annual Expenditures	Average % of Income Consumption
1.144 Income	\$ 837	\$ 18,521	2211.7%	1.114 Income	\$ 1,881	\$ 18,029	958.5%	1.084 Income	\$ 996	\$ 17,572	1763.8%
	9,224	16,949	183.7%		8,959	16,989	189.6%		8,688	16,221	186.7%
	14,418	20,230	140.3%		13,963	20,059	143.7%		13,581	19,254	141.8%
	19,666	24,202	123.1%		19,335	23,828	123.2%		18,799	22,692	120.7%
	28,191	27,738	98.4%		27,331	27,214	99.6%		26,585	25,614	96.3%
1.125 Expenditures	39,187	31,864	81.3%	1.099 Expenditures	38,235	31,978	83.6%	1.073 Expenditures	37,324	31,066	83.2%
	50,477	36,585	72.5%		49,197	34,610	70.3%		48,096	33,794	70.3%
	66,690	44,598	66.9%		64,604	41,910	64.9%		62,947	41,276	65.6%
	126,936	62,697	49.4%		125,254	61,035	48.7%		123,594	58,707	47.5%

Income assumed to grow at average annual wage growth rate:
2.73% Attachment 12

Expenditures assumed to grow at average inflation rate:
2.39% Attachment 13

2010 - 2011				2011 - 2012			
Adjusted for 2012				Adjusted for 2012			
Cumulative Growth Factor	Average Income Before Taxes	Average Annual Expenditures	Average % of Income Consumption	Cumulative Growth Factor	Average Income Before Taxes	Average Annual Expenditures	Average % of Income Consumption
1.055 Income	\$ (511)	\$ 19,303	-3779.2%	1.027 Income	\$ (296)	\$ 19,226	-6498.4%
	8,433	16,329	193.6%		8,244	16,298	197.7%
	13,276	18,050	136.0%		12,985	17,622	135.7%
	18,277	22,858	125.1%		17,829	22,926	128.6%
	25,901	25,967	100.3%		25,183	26,731	106.1%
1.048 Expenditures	36,324	30,855	84.9%	1.024 Expenditures	35,351	30,624	86.6%
	46,876	33,769	72.0%		45,535	32,290	70.9%
	61,490	40,532	65.9%		59,737	39,712	66.5%
	129,482	57,566	44.5%		129,049	59,440	46.1%

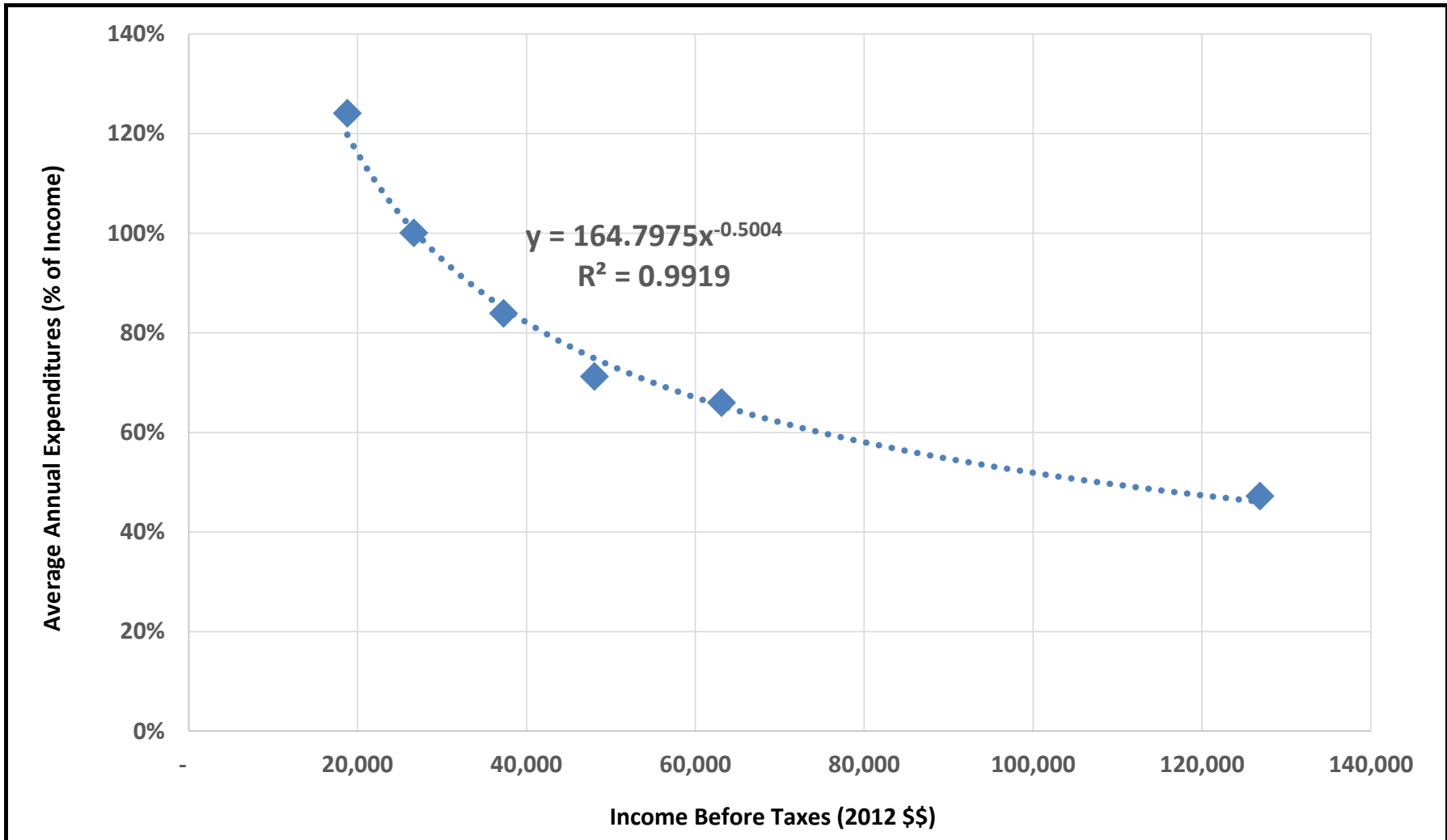
2007 - 2012 Averages		
Adjusted for 2012		
Average Income Before Taxes	Average Annual Expenditures	Average % of Income Consumption
18,781	23,301	124.1%
26,638	26,653	100.1%
37,284	31,277	83.9%
48,036	34,210	71.2%
63,094	41,606	65.9%
126,863	59,889	47.2%

Formula: $y = 164.7975x - .5004$
 (Attachment Attachment 11, where x = Annual Income 2012 \$\$,
 y = Annual Expenditures as % of Income)

Average Annual Expenditures, By Consumer Units of One Person (2012 \$\$)
Consumer Expenditure Survey, 2007 - 2012

Attachment 11

Source: Attachment 10



10-Year Compound Growth Rate**2003 - 2013****Average Weekly Earnings in Private Nonagricultural Industries***Source: Economic Report of The President, Transmitted to The Congress March 2014**Table B-15: Hours and earnings in private nonagricultural industries, 1970-2014*

Compound Growth Rate calculated as:

$$[(\text{Ending Index} \div \text{Beginning Index})^{(1 \div \text{Number of Growth Years})}] - 1$$

Where number of growth years = 10

Year	Current \$\$
2003	517.82
2004	528.89
2005	544.05
2006	567.39
2007	589.27
2008	607.53
2009	616.01
2010	636.25
2011	653.19
2012	665.82
2013	677.67

Compound Growth Rate = 2.73%

Consumer Price Index - All Items
All Urban Consumers, U.S. City Average
2003 - 2013

Source: U.S. Department of Labor, Bureau of Labor Statistics, CPI-U
 U.S. City average, 1982 - 84 = 100
 Series ID: CUUR0000SA0, CUUS0000SA0

Compound Growth Rate calculated as:

$$[(\text{Ending Index} \div \text{Beginning Index})^{(1 \div \text{Number of Growth Years})}] - 1$$

Where number of growth years = 10

Year	Annual CPI
2003	184.0
2004	188.9
2005	195.3
2006	201.6
2007	207.3
2008	215.3
2009	214.5
2010	218.1
2011	224.9
2012	229.6
2013	233.0

Compound Growth Rate = 2.39%

Tiered Treasury Discount Rate Analysis

Attachment 14

Jenny Borelis

Date of Death: May 16, 2013

Assumptions:

Date of Valuation 5/1/2015

1 Yr. Discount Rate	1.81%	Attachment 15
3 Yr. Discount Rate	2.23%	Attachment 16
5 Yr. Discount Rate	2.70%	Attachment 17
7 Yr. Discount Rate	3.10%	Attachment 18
10 Yr. Discount Rate	3.51%	Attachment 19

Year	Years After 2015 <i>Mid-Year Convention</i>	Discount Rate	PV Discount Factor
2015	0.33	0.00%	1.000
2016	1.17	1.81%	0.979
2017	2.17	1.81%	0.962
2018	3.17	2.23%	0.932
2019	4.17	2.23%	0.912
2020	5.17	2.70%	0.871
2021	6.17	2.70%	0.848
2022	7.17	3.10%	0.803
2023	8.17	3.10%	0.779
2024	9.17	3.10%	0.756
2025	10.17	3.51%	0.704
2026	11.17	3.51%	0.680
2027	12.17	3.51%	0.657
2028	13.17	3.51%	0.635
2029	14.17	3.51%	0.613
2030	15.17	3.51%	0.593

**Average Investment Rate
Based on Yields of 1-Year Government Securities
2004 - 2013**

Source: Federal Reserve Bank website

Year	Rate
2004	1.89%
2005	3.62%
2006	4.94%
2007	4.53%
2008	1.83%
2009	0.47%
2010	0.32%
2011	0.18%
2012	0.17%
2013	0.13%
Average =	<u><u>1.81%</u></u>

**Average Investment Rate
Based on Yields of 3-Year Government Securities
2004 - 2013**

Source: Federal Reserve Bank website

Year	Rate
2004	2.78%
2005	3.93%
2006	4.77%
2007	4.35%
2008	2.24%
2009	1.43%
2010	1.11%
2011	0.75%
2012	0.38%
2013	0.54%
Average =	<u><u>2.23%</u></u>

**Average Investment Rate
Based on Yields of 5-Year Government Securities
2004 - 2013**

Source: Federal Reserve Bank website

Year	Rate
2004	3.43%
2005	4.05%
2006	4.75%
2007	4.43%
2008	2.80%
2009	2.20%
2010	1.93%
2011	1.52%
2012	0.76%
2013	1.17%
Average =	<u><u>2.70%</u></u>

**Average Investment Rate
Based on Yields of 7-Year Government Securities
2004 - 2013**

Source: Federal Reserve Bank website

Year	Rate
2004	3.87%
2005	4.15%
2006	4.76%
2007	4.51%
2008	3.17%
2009	2.82%
2010	2.62%
2011	2.16%
2012	1.22%
2013	1.74%
Average =	<u><u>3.10%</u></u>

Attachment 18

**Average Investment Rate
Based on Yields of 10-Year Government Securities
2004 - 2013**

Source: Federal Reserve Bank website

Year	Rate
2004	4.27%
2005	4.29%
2006	4.80%
2007	4.63%
2008	3.66%
2009	3.26%
2010	3.22%
2011	2.78%
2012	1.80%
2013	2.35%
Average =	<u>3.51%</u>

Blended Portfolio Discount Rate Analysis

Attachment 20

Jenny Borelis

Date of Death: May 16, 2013

Assumptions:

Date of Valuation

5/1/2015

Blended Portfolio Discount Rate

6.09%

Attachment 21

Year	Years After 2015 <i>Mid-Year Convention</i>	Discount Rate	PV Discount Factor
2015	0.33	0.00%	1.000
2016	1.17	6.09%	0.933
2017	2.17	6.09%	0.880
2018	3.17	6.09%	0.829
2019	4.17	6.09%	0.781
2020	5.17	6.09%	0.737
2021	6.17	6.09%	0.694
2022	7.17	6.09%	0.654
2023	8.17	6.09%	0.617
2024	9.17	6.09%	0.581
2025	10.17	6.09%	0.548
2026	11.17	6.09%	0.516
2027	12.17	6.09%	0.487
2028	13.17	6.09%	0.459
2029	14.17	6.09%	0.432
2030	15.17	6.09%	0.408

Blended Long-Term Portfolio Discount Rate

Attachment 21

Source: *Federal Reserve System, Rate of Interest on One-Year Constant Maturity Bonds, 2004-2013*
Federal Reserve System, Rate of Interest on Five-Year Constant Maturity Bonds, 2004-2013
Federal Reserve System, Rate of Interest on AAA Corporate Bonds, 2004-2013
Ibbotson Associates: Stocks, Bonds, Bills and Inflation Classic Yearbook.
Morningstar, Inc., Chicago, IL, (2014 edition)

Calculated from blended portfolio invested as follows:

16.67%	~	1-year Government securities, Constant maturity
16.67%	~	5-year Government securities, Constant maturity
33.33%	~	Long-term or Capital Market AAA Corporate Bonds
33.33%	~	S & P 500 Index Large Company Stocks, incl. Gains and Dividend Returns (Compound Growth Rate)

Weighted Average Annual Return

1-year Government Securities (2004 - 2013)	1.81%
5-year Government Securities (2004 - 2013)	2.70%
LT/Cap. Market AAA Corporate Bonds (2004 - 2013)	5.04%
S & P 500 Index Fund (1973 - 2013)	10.98%

Weighted Average Return of Total Portfolio =	6.09%
---	--------------

**United States Historical Unemployment Rate
Females, over age 25: Less Than a High School Diploma
2004 - 2013**

Attachment 22

Source: U.S. Department of Labor - Bureau of Labor Statistics Series #LNU04027679

Year	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec	Annual Avg
2004	10.8%	10.3%	11.9%	9.5%	9.6%	10.0%	10.0%	9.3%	10.9%	9.6%	9.2%	9.1%	10.0%
2005	9.6%	10.0%	10.5%	9.2%	9.1%	8.2%	10.6%	9.7%	10.5%	9.5%	9.9%	9.6%	9.7%
2006	9.7%	9.2%	8.8%	8.3%	7.6%	7.5%	7.2%	7.3%	7.9%	6.3%	8.1%	7.5%	8.0%
2007	7.9%	6.9%	7.8%	8.4%	7.4%	7.5%	8.6%	8.1%	8.6%	8.4%	9.9%	9.1%	8.2%
2008	9.2%	8.6%	8.3%	7.6%	8.1%	9.2%	9.5%	10.5%	8.6%	10.6%	10.9%	11.4%	9.4%
2009	13.9%	13.3%	14.6%	13.9%	13.4%	14.8%	14.6%	14.7%	14.2%	14.7%	14.3%	13.7%	14.2%
2010	15.3%	16.1%	14.4%	14.1%	13.1%	13.2%	13.3%	14.9%	15.2%	15.9%	15.2%	14.2%	14.6%
2011	15.8%	15.4%	14.5%	13.9%	14.2%	13.8%	15.5%	15.9%	14.3%	14.7%	14.2%	15.6%	14.8%
2012	15.5%	16.1%	14.9%	13.9%	13.7%	12.4%	14.5%	12.9%	12.3%	13.4%	13.3%	13.2%	13.8%
2013	13.6%	13.7%	13.3%	12.4%	13.0%	12.9%	14.3%	12.9%	11.5%	11.0%	11.7%	11.5%	12.7%
United States Average Unemployment Rate, 2004 - 2013 =													<u>11.5%</u>

WASHINGTON FEDERAL CENTER
400 108th AVENUE N.E., SUITE 615
BELLEVUE, WASHINGTON 98004

*Gary E. Mueller - Retired

MUELLER* & PARTIN, PS, INC.

**Certified Public Accountants
Forensic Economists**

PHONE: (425) 455-0303
FACSIMILE: (425) 455-5176
EMAIL: partin@muellerpartin.com

WILLIAM E. PARTIN CPA/ABV/MAFF

Attachment 23

President
Certified Public Accountant
Accredited In Business Valuation
Master Analyst in Financial Forensics

EXPERIENCE:

October 1, 1984
to Present

Mr. Partin formed the consulting and accounting firm of Mueller & Partin as a Partner on October 1, 1984. Mueller & Partin is a firm specializing in economic analysis, financial investigations and business valuations. Mr. Partin is the President of the firm, supervises all engagements, and provides expert testimony as required. Mr. Partin also serves as an appraiser and umpire in insurance disputes and as an arbitrator in commercial litigation involving complex financial and economic issues. Mr. Partin has been engaged as an expert to analyze over 3,000 damage claims over the past 30 years and has testified as an expert witness at trial in excess of 150 occasions over the course of his career. Mr. Partin has extensive experience with the following types of analysis:

- Business Valuations
- Patent Infringement
- Copyright/Trademark Infringement
- Breach of Contract
- Business Income Losses
- Construction Defect Claims
- Land Use/Permit Claims
- Construction Delay and Impact Analysis
- Property Losses
- Personal Injury

- Contract Surety
- Proof of Economic Motive
- RICO Investigations
- Antitrust

Mr. Partin has served as an expert witness and appraiser in a variety of situations involving tracing financial transactions, documentation of illegal income, and the valuation of businesses, property, and future earnings potential.

August 1976 to
October 1984

Laventhol & Horwath, Certified Public Accountants

Mr. Partin was the Manager and Department Head of the firm's Northwest Division of Management Advisory Services. As a consultant with an international firm, Mr. Partin's diversified experience included:

- Accounting problems in specialized areas,
- Valuation of income producing properties,
- Valuation of business enterprises for mergers and acquisitions,
- Financial projections for businesses in various industries,
- Market supply and demand analysis,
- Feasibility studies for large scale real estate developments,
- Analysis, evaluation and interpretation of the effect of business transactions and decisions as an expert witness in litigation matters ranging from major antitrust issues to small civil matters,
- Evaluation of organization structures and implementation of recommended structural reorganization in a variety of businesses in different industries.

June 1973 to

August 1976

Weyerhaeuser Company, Wood Products Division

At Weyerhaeuser, Mr. Partin was a participant in its Management Development Program. He held various management positions in operations at lumber and plywood manufacturing facilities.

GENERAL:

Mr. Partin has served as guest speaker for a variety of professional associations, addressing topics covering insurance claims, business valuation, income loss measurement and proof of damages in a litigation setting. In addition, he has contributed to the following publications:

- Insurance Adjuster Magazine
- Seattle Claim Adjusters Newsletter
- Tacoma/Pierce County Claims Adjusters Newsletters

Mr. Partin was appointed to a three-year term to serve on the American Institute of Certified Public Accountant's Management Advisory Services Practice Standards and Administration Committee. The committee is responsible for the establishment of quality standards for consulting engagements. Such standards govern the practice of the accounting profession.

EDUCATION:

Washington State University

Bachelor of Arts, Major Economics, Minor Finance

Seattle University

Graduate studies in finance, accounting and economics

CERTIFICATION:

Certified Public Accountant

American Society of Appraisers: Business Valuation Levels 1, 2, 3
& 4

Accredited in Business Valuation by the American Institute of
Certified Public Accountants

Master Analyst in Financial Forensics

ORGANIZATIONS:

Washington Society of Certified Public Accountants

American Institute of Certified Public Accountants

National Association of Forensic Economists

American Society of Appraisers

WASHINGTON FEDERAL CENTER
400 108th AVENUE N.E., SUITE 615
BELLEVUE, WASHINGTON 98004

MUELLER* & PARTIN, PS, INC.

**Certified Public Accountants
Forensic Economists**

PHONE: (425) 455-0303
FACSIMILE: (425) 455-5176
EMAIL: partin@muellerpartin.com

*Gary E. Mueller - Retired

William E. Partin C.P.A. is the President of the accounting firm of Mueller & Partin Certified Public Accountants where his practice is the economic analysis of damage claims in disputes involving personal injury, wrongful death, business income losses and business valuations. Mr. Partin is a member of the American Institute of Certified Public Accountants, the National Association of Forensic Economists, the Washington Society of Certified Public Accountants and the American Society of Appraisers. Mr. Partin has been qualified as an expert witness in the fields of economics, business valuation and accounting. He has testified in numerous states regarding damage measurement issues. Mr. Partin has provided seminars to the insurance industry on measurement of economic damages as well as published articles concerning the framework for the measurement of business income losses. He received his Bachelor's Degree in Business Administration from Washington State University and has been practicing since 1976.

WASHINGTON FEDERAL CENTER
400 108th AVENUE N.E., SUITE 615
BELLEVUE, WASHINGTON 98004

*Gary E. Mueller - Retired

MUELLER* & PARTIN, PS, INC.

**Certified Public Accountants
Forensic Economists**

PHONE: (425) 455-0303
FACSIMILE: (425) 455-5176
EMAIL: partin@muellerpartin.com

Publications of William E. Partin:

As a member of the MAS Practice Standards and Administration Subcommittee of the American Society of Certified Public Accountants, Mr. Partin was co-author of the following publications:

“Comparing Attest and Management Advisory Services: A Guide For The Practitioner”. A Management Advisory Services Special Report - American Institute of Certified Public Accountants, 1988.

“Written Communication Of Results In MAS Engagements”. Management Advisory Services Practice Aids (3) - American Institute of Certified Public Accountants, 1987.

“Starting And Developing an MAS Practice”. Management Advisory Services Practice Aids (4) - American Institute of Certified Public Accountants, 1988.

“Communicating With Clients About MAS Engagement Understandings”. Management Advisory Services Practice Aids (5) - American Institute of Certified Public Accountants, 1988.

Mr. Partin authored a series of articles published in *Insurance Adjuster* magazine, 1986. These articles dealt with measurement of business income losses.

Mr. Partin has also authored materials for numerous continuing education programs regarding business income loss and wrongful death loss measurement.

“Wrongful Death : Consideration for the Computation of Economic Damages”
1996. – Mueller & Partin, LLP, CPA's

WASHINGTON FEDERAL CENTER
400 108th AVENUE N.E., SUITE 615
BELLEVUE, WASHINGTON 98004

*Gary E. Mueller - Retired

MUELLER* & PARTIN, PS, INC.

**Certified Public Accountants
Forensic Economists**

PHONE: (425) 455-0303
FACSIMILE: (425) 455-5176
EMAIL: partin@muellerpartin.com

FEES & COSTS

Fees for our services are based up on our standard hourly billing rates. You will be billed for the actual time expended working on your project. Our fee is not contingent upon the outcome of possible settlement or litigation. Fees for our services are based upon the following hourly rate structure¹:

01/01/15 thru 12/31/15

William Partin	\$ 375.00 per hour
Associates	\$ 220.00 per hour
Staff Accountants	\$ 95.00 per hour
Administration	\$ 85.00 per hour

Out of pocket costs for travel, telephone, delivery, supplies and other necessary project expenses will be billed to you at our costs. Our services may be terminated at any time upon receipt of written notice to stop work and payment of all fees incurred to that point in time. You will be provided with an itemized statement on a monthly basis, payable within thirty days of the statement date. A fee of 1.5% per month (18% per year) is assessed upon all past due accounts. If for any reason the account is turned over to an attorney for collection, an additional charge of 33.33% of the balance due will be added to cover collection costs. Rates will be adjusted annually.

Please feel free to call with any questions that you may have regarding this letter.

William E. Partin, CPA/ABV

¹ Fees are adjusted at the end of every year.

MUELLER PARTIN, CERTIFIED PUBLIC ACCOUNTANTS FORENSIC ECONOMISTS, INC.

CASES FOR WHICH MR. WILLIAM E. PARTIN WAS DEPOSED OR TESTIFIED

Case Name	CLAIM NO.	LEGAL CAUSE NO.	COURT	DISTRICT	CITY/ COUNTY	STATE
1000 Virginia Ltd Partnership v. Schmidt, et al		02-2-24612-5SEA	Superior		King	WA
Abney v. Seattle Freight	M27-053562					
Abner, James v. Providence Health & ServiCes		2:13-cv-00521	Federal	Western	Seattle	WA
Abreu-Field v Stevens		04-2-8-38094-4 SEA	Superior		King	Wa
Ackerley v. Home Insurance		94-919-CIV-GRAHAM	US	Southern		FL
Ackenhausen v. Elton, et al			Superior		Jefferson	WA
Adams, Robert . Harrison Medical Center		12-2-30581-1 SEA	Superior		King	WA
Afoa, Brandon v. Port of Seattle		09-2-06657-4 KNT	Superior		King	WA
Albaugh v. Dotson	B110660					
Albertsons v. AMEX		06-2-344988SEA	Superior		King	WA
Aldridge v. Boatwright		93-2-00370-9				
Alef, Gail M.D. v. Fujishima, et al		99-2-26509-2SEA				
Aloha v. Boise Cascade						
Aloha v. DaPaul (Manke)		94-2-03071-4	Superior		Thurston	WA
Aloha v. University of AK						
Aloha v. Willis		92-2-450-6				
Alpharma NW, Inc.						
Aman, Feysal v. Webb, Michael and Otieno, Diana		14-2-23837-1 SEA	Superior		King	WA
America's Conservative Café v. Bennett, et al		01-2-05124-1	Superior		Pierce	WA
Amundson v. USA, US Dept. of Agriculture, Forest Service		C03-03439-RSL	US	Western	Seattle	WA
Andemarian v. Morton						
Anderson, Ellan and David v Var, Harmanjit & Northwest Fre		09-2-11736-5SEA	Superior		King	WA
Angelina, Estate of Chales & Braddock, Estate of Adam		2:10-cv-02460-RBS	US	Eastern		PA
Armacost v. Cunningham		97-2-00223-3	Superior		Clallam	WA
ASF v. City of Seattle		CV05-0903JLR				
Ashbaugh, David v. Foundation Bank		None - Private Arbitration				
Ashley, Rosario & Benny: Quigley, Pilar & David, Merckx, Duffy v PFG Customized California		08-2-35879-8 KNT	Superior		King	WA
Askervold v. Hattingh		05-2-37120-0 SEA	Superior		King	WA
ATL Corporation & Davis, Bob (Principal) v City of Seattle		C09-1240RSL	US	Western	Seattle	WA
Aultman v. Blystone		04-2-09306-4	Superior		Snohomish	WA
Barnum, Robert v State of Washington (WSDOT)		08-2-00350-9	Superior		King	WA
Basra, Surinderpal K. v. Neudorfer Engineers. Emory Philip		13-2-23639-7 SEA	Superior		King	WA
Beck, et al v. The Boeing Company		C00-0301P				
Bader's v. Hearthside Baking		C 94-726R	US	Western		WA
Bahram Cohanin v. Aecon Group, Inc.		03-2-34870-8 SEA	US	Western	King	WA
Baker Williams, B. a minor; Williams, Kim & Baker-Williams, Cynthia as Guardians v. Sampson, Georgian		10-2-13217-1 SEA	Superior		King	WA
Balfour Place						
Barfuss, Chris A. Sr. v. H. Graeme French, MD, et al		03-200274-5	Superior		Whitman	WA
Basra, Manminder Kaur v. State Farm; Tyndell		11-2-32963-1	Superior		King	WA
Bayne, the Estate of Kenneth C. & McClister Bayne, Jeanette v. Hayes, John & Lisa		10-2-01532-1	Superior		Kitsap	WA
BDD v. MJM Construction, et al		02-2-12112-8 SEA	Superior		King	WA
Behnke et al v. Ahrens et al		06-2-31638-0SEA	Superior		King	WA
Beilman-Stanley, Barbara		94-2-02905-9				
Bellevue Gardens, LLC v RAFN Company, et al		05-2-11109-7	Superior		King	WA
Benjamin, Harriet L.	473040232	91-68387				
Berg, The Estate of Brian v. Sherrod, Tyrone, Brown, T		11-2-10239-4 SEA	Superior		King	WA
Berger v. Rognlin		04-2-755-7				
Besola v. Hinkhouse						
Bethany v. Newland		75-110-00079-00				
Bethlehem v Scott Systems		08-2-00378-1	Superior		Chelan	WA
Bingham, Rodney v. City of Seattle; Yamane, Curtis		13-2-17191-1 SEA	Superior		King	Wa
Binschus, Gillum, Lange, Radcliffe, Rose Estates, et al v. Skagit County; State of Washington, et al		11-2-08078-0	Superior		Snohomish	WA

MUELLER PARTIN, CERTIFIED PUBLIC ACCOUNTANTS FORENSIC ECONOMISTS, INC.

CASES FOR WHICH MR. WILLIAM E. PARTIN WAS DEPOSED OR TESTIFIED

Case Name	CLAIM NO.	LEGAL CAUSE NO.	COURT	DISTRICT	CITY/ COUNTY	STATE
Bismuth v. VCI & Saytam		01-2-26431-1SEA	Superior		King	WA
Bjorkman, Jane v King County		11-2-30693-3 SEA	Superior		King	WA
Black v. Sound Heating	1770640					
Blackpine v. Woodstoves, Inc		99-2-07028-1				
Blayden, Robert E. v. Elbert, Michael	248 823 6980	08-2-35200-5 KNT	Superior		King	WA
Boguch v. Wendy Lister & Windemere Realty		07-2-08195-0	Superior		King	WA
Boileau, Jouhn v. Secreto, Sohng, Gregg		08-2-03736-3 SEA	Superior		King	WA
Bostwick v. Ballard Marine		00-2-31211-3SEA	Superior		King	WA
Brager, Natilie v. Porcelli						
Bradley, Brock v. City of Everett		03-2-09766-5	Superior		Snohomish	WA
Brediger, Authur	2487248078 SAW					
Brent Lindberg	2486649292					
Bricker, Deanna v. Little Rock Fire & Rescue & Thurston Co Fire Dept #11		07-2-01556-3	Superior		Thurston	WA
Brill v. Pfizer		01-2-17632-3SEA	Superior		King	WA
Bristol (The) at Southport v. Starline Windows, etc.		11-2-21741-8	Superior		King	WA
Brown v. Latitude Constructors		02-2-35906-0 SEA	Superior		King	WA
Brown v. Reist / Simplex / Grinnell		04-2-02220-7 SEA	Superior		King	WA
Brown, Kathy v Marilyn Marty		08-2-07758-4	Superior			
Brown's Restaurant v Lynden Floor	4501 2358 3015					
Broyles, et al v. Holm & Thurston County			Superior		Mason	WA
Budget Tank & Environmental Services v. Seattle Insurance Agency		11-2-27448-9 SEA	Superior		King	WA
Buholm, Terry v. Thomas Dunnon		09-2-03463-8				
Bundrick v. Stewart						
Burkenbine v. Cook		98-2-00884-6	Superior		Thurston	WA
Burkett v. Joe						
Butler, Ethan v. Ethan v. Rutherford, Brian David; Lantz, Darryl		14-2-07974-1	Superior		Pierce	WA
Cadett v. Platt Electric		98-2-10876-2-SEA				
Calence v. Dimension Data Holdings		C06-0262RSm	US District	Western	Seattle	WA
Callahan, James	XSB80001688					
Calahan v. Concrete Technology		97-2-08307-7	Superior		Snohomish	WA
Calnan v. Washington Mutual, et al		01-2-01336-1	Superior		Kitsap	WA
Calles v. Stewart		97-2-02497-6				
Campbell, Laura v. Antioch University & Manuelito-Kerkvliet		CV09-1707-RSL	Federal	Western		WA
Campeau v. JT Brown Trucking		95-2-0068-9				
Capital Savings v. Wagner						
Caracoglia, Joseph v. Alpha Properties/UNITIRIN		UIM Arbitration				
Carpenter's Tower v. Lexington Insurance Company et al.,		10-2-26175-3 SEA	Superior		King	WA
Cascade Yarns, Inc. v. Knitting Fever, Inc. et al		2:10-cv-00861-RSM	Federal	Western		WA
Cavanaugh v. Safeco	"21B931551672					
CH/Waldron-Huete v. DSHS, et al.		04-2-00166-1	Superior			WA
Chan, Christopher v. Rodgers, Heather		13-2-35553-1 SEA	Superior		King	WA
Chandler, Estate of Chris v. Shea Erlandsen/ Fortier/ Aries		09-2-07972-1	Superior		Snohomish	WA
Chen, Xiao Ping at PR for Run Sen Lie & Yu Ting Liu v. City of Seattle & Walt Brown		07-2-30721-4 SEA	Superior		King	WA
Cheswick Lane Condo. Association v. Wellington Cheswick, LLC		04-2-39429-5SEA	Superior		King	WA
Cinko v. US Engines, Inc		02-2-04147-7 KNT	Superior		Snohomish	WA
Clark, Jessie		CV6-0025	Federal	Western		WA
Clausen, Dana v. Iccle Seafoods		08-2-03333-3	Superior		King	WA
Clay, McKenzie v Seattle School District		07-2-31322-2KNT	Superior		King	WA
Cohen v. Issaquah		04-2-16433-8				
CollegeNET, Inc. v. ApplyYourself Corporation		02-CV-484-HU				OR
CollegeNET, Inc. v. XAP Corporation		03-1229-BR	Federal			OR

MUELLER PARTIN, CERTIFIED PUBLIC ACCOUNTANTS FORENSIC ECONOMISTS, INC.

CASES FOR WHICH MR. WILLIAM E. PARTIN WAS DEPOSED OR TESTIFIED

Case Name	CLAIM NO.	LEGAL CAUSE NO.	COURT	DISTRICT	CITY/ COUNTY	STATE
Collins, Estate of Anthony v. Ballard Marine Construction		14-2-01596-8 SEA	Superior		King	WA
Collins, Ron S. v. JC Penney						
Connelly, Patrick - Estate of v. Snohomish County PUD		06-2-37337-5 SEA	Superior		King	Wa
Connor, William v. City of Seattle		62563-1	Appeals			WA
Connor v. Valley Medical/Schlitt/Greenman		02-2-30678-1SEA	Superior		King	WA
Conant, Paula v. Lion Trucking; Finauga, Solomona		13-2-20183-6	Superior		King	WA
Constable v. Craig						
Contemporary Service Corp v Landmark Event Staffers Services & Grant Haskell		06-2-32584-2 SEA				
Cook v. Ocean's Gold Seafoods		C06-5562-FDB	District	Western	Pierce	WA
Corbitt, Estate of v Experimental Aircraft Assoc		03-2-05008-1	Superior		Snohomish	WA
Corn, Ruth v. Les Schwab		6-2-28808-4	Superior		King	WA
Cornhusker Casualty v. O'Neill Plumbing		C03-0315		Western	King	WA
Counts, Carolyn v. Muth, Valerie		08-2-42059-1 KNT	Superior		King	WA
Crawford v. Allstate	6771437131 2KW					
Crawford , Charles as PR for Chalyn Crawford v. Prosser Consolidated School Dist		09-2-01991-9	Superior		Benton	WA
Crosby v. Dept. of Corrections - WA State		05-2-02253-9	Superior		Thurston	WA
Crow, Amy v. Argosy Education						
Cruz v. Mao; South Seattle Satellite Apts		04-2-28253-5KNT	Superior		King	WA
Cummings v Lambert/Reef Trucking Ent		03-2-00332 5	Superior		Pierce	WA
Cunningham, Smith v GEICO	035933792 0101 014					
Currie v. Turner: Costco		92-2-13949-1				
Curtis Feedlot v. Animal Pharmaceuticals, Inc., et al		07-2-027156	Superior		Yakima	WA
DaPaul v. Aloha		92-2-00450-6	Superior		Grays Harbor	WA
DaPaul v. Willis		94-2-674-2	Superior		Grays Harbor	WA
Dawn Phillips v. Peekay, Inc		04-2-29281-6KNT	Superior		King	WA
Davis Dissolution						
Day v. Kleinwatcher						
DeBerge v. City of Seattle		97-2-08434-2SEA	Superior		King	WA
Decan v. Matalik		92-2-00273-9				
Deem v. USAA						
Degel v. City of Seattle		04-2-14826-0 SEA	Superior		King	WA
Delauney v. Asher & Partners						
Dept. of L&I v. Wal-Mart Stores, Inc.		01-11050				WA
Desch, Estate of Christopher		CLO8004429-00	Circuit			VA
DGHI v. Pacific Cities						
Diamond v. State Farm	47-4082-251					
Doherty, Shannon v. Wm. Sisson et al		08-2-05073-5				
Donlin, John L. v. Murphy, Jerry		09-2-04090-5	Superior		Snohomish	WA
Dungy, Charles v. Ocean Prowler		09-2-30333-9 SEA	Superior		King	WA
Dunlop, Alex v. Safeco	21D951830189	95-2-08432-8				
Durall, Don v. Royal Ins.						
Dwyer v. Matson Navigation		05-2-33157-7 SEA				
Dye Seed, Inc. v. Farmland Insurance Company		2:12-cv-00218 LRS	Federal	Eastern	Spokane	WA
Easily, Richard v Waterfront Shipping; Fresco Shipping S.A.; M/S Fleet Ship Management, Inc.		10-01167 RSL	Federal	Western	Seattle	WA
Edler v. Edler		05-3-01170-2				
Edwards v. Santiago		06-2-24579-2 SEA				
E&E Connection v. Stew						
Ellison, Katherine		05-2-0559-3 SEA	Superior		King	WA
Elmer, Jean v. Rosman, Edward	473119756	97-2-16713-2SEA	Superior		King	WA
Encompass Teleservices v. Randall Scheets		04-cv-821-HU	US District	Distr 9	Multnomah	OR
Endicott, Justin v. Icicle seafoods		06-2-03016-8	Superior		King	WA
Ennen, Nicholas v Perryman, James		11-2-01275-8	Superior		Whatcom	WA

MUELLER PARTIN, CERTIFIED PUBLIC ACCOUNTANTS FORENSIC ECONOMISTS, INC.

CASES FOR WHICH MR. WILLIAM E. PARTIN WAS DEPOSED OR TESTIFIED

Case Name	CLAIM NO.	LEGAL CAUSE NO.	COURT	DISTRICT	CITY/ COUNTY	STATE
Estate of Earl S. King v. Estate of Roland J. Cherrier		3AN-96-02959 Civ.	Superior	3rd Judicial		AK
Erwin v. Muller		98-2-182-0				
Esparza, Cipriano & Dominga v. Judity Clark		08-2-00612-2	Superior		Yakima	WA
Esplanade Condominium Association v AFE Spinnaker, LLC		08-2-41943-6 SEA	Superior		King	WA
Evans, Suzan; Estate of Bret Evans v. West Isle Air / Estate of Michael J. Laird		03-2-11539-3	Superior		Pierce	WA
Everett Inn (Kim) v. Center Park						
Evergreen Crane Services v Max & Una Ford						
Excel Rotomold	57348440 QG					
Fabre, Steve; Point Defiance Café and Casino, LLC v. Town of Ruston		10-2-15634-3	Superior		Pierce	WA
Fenton v. Allstate	2712770235 WSO					
FHCRC v. Marine Center		92-2-23469-6				
City of Fife v Benskin		03-2-11971-2	Superior		Pierce	WA
Finchen, Michael v. F/V Lady Jessie		C04-1285RSM	District		Western	WA
S. Fiorito/ Race Track LLC v. J.D. & Barbara Fiorito		03-2-33450-2SEA	Superior		King	WA
Fiorito v. Fiorito						
Fireman v. City of Seattle						
Fitzsimmons v. Video Update		97-2-01865-6	Superior		Whatcom	WA
Flashpoint Ventures LLC v. Activated Matrix Partners LLC et al.		06-2-09476-0 SEA	Superior		King	WA
Ford v. Quality Express & Stites		04-2-40790-7KNT	Superior		King	WA
Foster v. RGCC		93-2-18203-1			King	WA
Foth, Molly v. Dr. Paul Jones		08-02-04957-9				
Foxwood at Lakeland Condominium Association v. Foxwood LLC		05-2-08501-6				
Francis, Estate of Vanna K; Scroggins, Estate of Scroggins, Ronald L.v. USA; Bureau of Indian Affairs; Dept. of the Interior; Clallam County, Kalama, Sela; Wells, Sandra		C10-5056-RBL	Federal		Western	WA
French, Dorothy v. Sodexho, Inc.		04-2272P				
French, Hailey v. Whatcom County & State of Washington		08-2-00530-8	Superior		Skagit	WA
Frisino v. Seattle Schools		08-2-04839-0	Superior		King	WA
Frisino v. Seattle Schools		08-2-04839-0	Superior		King	WA
Fu v. Clyde Hill	GC000664	C96-944JC	District	Western		WA
Fulton v. Lyle & Stewart		03-2-04233-5	Superior		Clark	WA
Fualaau v. Highline School District		00-208282-7 KNT	Superior		King	WA
Gallatin Group						
Gateway Outlet Center Inc et al v. Kelly & Associates, P.S.		04-2-03846-4 SEA	Superior		King	WA
Gay, Cecilia v. Argosy Education Group		JAMS No. 160019831				
Gearin v. McMillan	474212749	03-2-13022-1				
Gebbru, Aragash v. Burstein, Paul and Burstein, Florence Katz						
Geil v. LME, Inc.						
Giffith v. Target						
Gilbert v. Circuit City		01-2-33210-4 KNT	Superior		King	WA
Gilman v Majestic Log Homes, et al		04-2-01257-2	Superior		Kitsap	WA
Girard, Bethany (a minor child); Larry & Lynn Girard v State of Washington; Bender, Mayme: Tina Byrd as GL for Marriah Byrd v Bender, Mayme		09-2-00690-4	Superior		Cowlitz	WA
Girouard v. Copperfield Apartments						
Goldberg v. Goldberg		98-2-85-2 / 97-4-195-5				
Gottlieb, Samuel;Gottlieb Colleen; Gottlieb Issaquah Highlands 93 v. Sacotte, Joseph; Sacott Midori; Sacotte Higlands 93		JAMS No. 160018231				
Grace, Cynthia v. Art Institute of Seattle		09-2-20430-6 SEA	Superior		King	WA
Gregoire v. City of Oak Harbor		02-2-00360-0			Island	WA

MUELLER PARTIN, CERTIFIED PUBLIC ACCOUNTANTS FORENSIC ECONOMISTS, INC.

CASES FOR WHICH MR. WILLIAM E. PARTIN WAS DEPOSED OR TESTIFIED

Case Name	CLAIM NO.	LEGAL CAUSE NO.	COURT	DISTRICT	CITY/ COUNTY	STATE
Gregory v. AA Trucking		92-2-00852-4				
Grieve, Diane M. v. McCoy		08-2-01864-7			Skagit	WA
Gu v. Griswold		06-2-34681-5 SEA			King	WA
Guite, Jeffery v Manhattan Plaza		04-2-14282-2KNT			King	WA
Haaland, Genevieve v Central Washington Hospital, et al		12-2-01380-9			Grant	WA
Hale, R.L. v. Snoh. Co.		91-2-10550-2				
Hamlin v. State Farm	47-4336-444					
Hammond v. Cascade Fresh						
Hansen v. Kent PD	GC001160	92-2-16406-0KNT	Superior		King	WA
Hansen, Duane v. McKlusky & Geico		00-2-19522-2SEA	Superior		King	WA
Harris v. Iseminger		06-2-00544-3	Superior		Chelan	WA
Harrison v. Source Services / Romac		98-2-05985-1SEA	Superior		King	WA
Hart v. Brown		05-4-04788-5 SEA	Superior		King	WA
Hartford Ins. v. Vinson Bros	CV02-1810					
Hatch, Kenneth v. Rainier Group Invest.		Arbitration				
Haworth, Scott v City of Kent, Kuzmych, Nataliya and Juri		08-2-24286-2 KNT	Superior		King	WA
Hayden, Sylvia v. Pemco						
Hayes v. Collinson		03-2-28320-7 SEA	Superior		King	WA
Hayes, Velma v. Washington		07-2-30326-2 SEA	Superior		King	WA
Hedges v. McPhearson						
Heddlesten, Charles J. v Simpkins, Calvin	47-4760-205	10-2-06406-6	Superior		Pierce	WA
Hemenway v. Tukwila						
Henderson v. Mack		01-2-34296-7 SEA	Superior		King	WA
Hertog, John as G.A.L. for BFJ, SRJ, & SMJ v. State of Washington, et al		10-2-07036-1	Superior		Snohomish	WA
Hess, Estate of Donald and Hannelore (Veronica)		37-2010-00104069-CU-PO-C	Superior		San Diego	CA
Hicks v. Slattery						
Hindorf v. Scott		06-2-25146-6 SEA	Superior		King	WA
Hingst v. Ryzex Re-Marketing						
Hinson, Charles & Janice v. ICE-AM; Art & Andrea O'Brien	07-2-30717-6	07-2-30717-6	Superior		King	WA
Hicks, Susan and Danny v. U.S.A.		2:14-cv-00265	Federal	Western		WA
Hodges v. Tritz		97-2-22084-0SEA				
Hofseth, Thomas v. Premeir Pacific Seafood/ SS OCEAN PHOENIX		14-2-10808-7 SEA	Superior		King	WA
Hofstetter, Katti v City of Bellingham		07-2-02810-9	Superior		Whatcom	WA
Hon's v. King County		92-2-23360-6	Superior		King	WA
Hor, Channary v. The City of Seattle, Aaron Grant, Adam Thorp, & Omar Tamman		10-2-34403-9 SEA	Superior		King	WA
Horner's v. AAA	888880					
Houston, Estate of Brenda; Crews, Estate of Samantha v Avco Corporation		10-2-26593-7 SEA	Superior		King	WA
Hoyt, Sunni v. DSHS		10-2-03304-5	Superior		Clark	WA
Huckins, Clinton v. George Michael Diede & City of Puyallup		08-2-08740-4	Superior		Pierce	WA
Hunt v. McArde, Sroufe & Continental Supply Corp.		02-2-16450-1SEA	Superior		King	WA
Hutmacher v. Brigham, et al		00-2-06321-1SEA			King	WA
Ianuzzi v. Sears Roebuck & Company		02-2-00470-6	Superior			
Illinois Toolworks & Steffan Datentechnik GMBH v. Seattle Safety		2:07-cv-02061-JLR	US Distr.	Western	King	WA
Inks, Richard v. Mutual of Enumclaw		40000017704	UIM Arbitration			
IntraCorp (Western & Clay) v. Swinerton Builders						
Irving v. Thayne	47911304283	98-2-05238-5	Superior		San Juan	WA
Isherwood v. W. America		99-0280-EFS				
Jarbo v. Schuhart Corporation		09-2-31112-9 SEA	Superior		King	WA
Jatho, Jerry v. Home Depot U.S.A. a/k/a The Home Depot #6		3AN-09-12508	Superior		Anchorage	AK
Jansen v Clallam County		08-2-01362-3	Superior		Thurston	WA

MUELLER PARTIN, CERTIFIED PUBLIC ACCOUNTANTS FORENSIC ECONOMISTS, INC.

CASES FOR WHICH MR. WILLIAM E. PARTIN WAS DEPOSED OR TESTIFIED

Case Name	CLAIM NO.	LEGAL CAUSE NO.	COURT	DISTRICT	CITY/ COUNTY	STATE
Jensen / Johnson v. Aversano		98-2-11695-1SEA	Superior		King	WA
Jensen, Jane v. Pemco						
Jerry Petersen v. Ray S. Pollari and Goldberg & Jones		06-2-31822-6 SEA	Superior		King	WA
Johnson v. Metal Benders		02-2-04947-3	Superior			WA
Johnson, Brian v. Lahlou Mohamed; A-1 Best Computers		11-2-27063-7	Superior		King	WA
Johnson, Johnny v. Washington State Parks and Recreation Commission		11-2-31129-5 SEA	Superior		King	WA
Johnson, Kelby v. Miles, Richard		11-2-02185-6	Superior		Snohomish	WA
Johnson, Teri v. Overlake Hospital Medical Center et al.		12-2-17639-6 SEA	Superior		King	WA
Jones, Hannah v. Regency Pacific		10-2-21303-1 KNT	Superior		King	WA
Jones, Mark v. City of Seattle / Seattle Fire Dept.		06-2-39861-1 SEA			King	WA
Jones v. Simmons						
Jorgensen v. Christianson		93-2-04236-0	Superior		Snohomish	WA
J.R.T. Nurseries Inc., et al v. Sun Gro Horticulture Distribution, Inc., et al		1002.02929	Circuit		Multnomah	OR
Jungaro v. Grange						
Kaiser Aluminum Washington LLC v. Team Industrial Services Inc.		12-2-01468-4	Superior		Spokane	WA
Kauri v. City of Seattle		91-2-10975-3	Superior		King	WA
Kelly v. Helicopter Services & Instruction		ESX-I-7390-3	Superior		Essex	NJ
Kembel v. City of Kent		03-2-24712-0KNT	Superior		King	WA
Kendall v. Pediatric Specialty Care		00-2-09905-9	Superior		Pierce	WA
Kent v. SDM Properties	949652106	94-2-12465-0	Superior		King	WA
Kettwig v. Kreig						
Kevin Locke v. City of Seattle		02-2-07237-2SEA	Superior		King	WA
Key Bank Nat'l Assoc. v. American Power		04-2-06978-1				
Kim, Jin Young Estate v. Kim, Sung Ho; Oh, Sandra		13-2-33515-8 SEA	Superior		King	WA
King County v. Federal, et al.		C94-1751	US	Western	King	WA
Kirking, Katherine v. Mid-Century Insurance		2:14-CV-01103-JLR	US	Western	Seattle	WA
Kirkland Plaza, et al v. Best Plumbing & Heating, Inc, et al		02-2-08332-2 SEA	Superior		King	WA
Knapp-Shover, Emma v. Corliss Resources et al.		09-2-29599-9KNT			King	WA
Knight v SK Foods		09-2-04805-9	Superior		Pierce	WA
Kohfeld v. United Pacific		91-2-24892-3				
Kolasinski, Dale v Catholic Archdiocese / St. Joseph's P		09-2-42850-6 SEA	Superior		King	WA
Kuck v. Pruett	89990A			9th Judicial	Fremont	WY
Kurelich v. Ross		92-2-00872-2				
Kuzmick, Nicholas v. Jed Goldberg		06-2-13949-1	Superior		King	WA
Ladyka, Sharon v. Group Health et al		08-2-14541-7 SEA	Superior		King	WA
Lafferty v. Edmonds Family Medicine		01-2-09790-1	Superior		Snohomish	WA
Laghaeian v. Gorey						
LaHaye; Estate of Peter LaHaye						
Lamb Weston v. Heat & Control						
Larson, Nicholas	302492					
Larson v. Jacoby		03-2-07635-8	Superior		Snohomish	WA
Laurel Park v Cityof Tumwater		3:09-cv-05312-BHS	US	Western		
Lavick, Estate of Gloria v. Premier Product Management, et al		09-2-40314-7 KNT	Superior		King	WA
Larwick, Estate of Brent v. Emcor Facilities		10-2-07369-3	Superior		Pierce	WA
Laymon v. Cowlitz Fire & Rescue		08-2-00953-1	Superior		Cowlitz	WA
Le, Vienna v. Hoa Nguyen						
Lee, Yoseb , Dachasa, Meselech, et al. v State of Washington, et al		10-2-07418-0SEA	Superior		King	WA
Leinbach, Daniel v. Talantuli, Ayaz		11-2-42700-5 SEA	Superior		King	WA
Leonardson/Bench						PA
Lindell v. City of Mercer Island		CV 08-1827	US	Western		WA
Logerwell v. Nelson	21B912662002					

MUELLER PARTIN, CERTIFIED PUBLIC ACCOUNTANTS FORENSIC ECONOMISTS, INC.

CASES FOR WHICH MR. WILLIAM E. PARTIN WAS DEPOSED OR TESTIFIED

Case Name	CLAIM NO.	LEGAL CAUSE NO.	COURT	DISTRICT	CITY/ COUNTY	STATE
Lopez v. Union Pacific Railroad		C00-0311	US	Western		WA
Loop, Susan v. Infrastructure Systems et al		08-2-05256-5	Superior		Snohomish	WA
Lord v Argentina Consolidated Mining Company et al		A486480	Superior		Clark	NV
Lutch v. LaFluer	251452					
Lynch v. Karr Tuttle		08-2-11583-6 SEA			King	WA
Lynx Iron Corp. v Karr Tuttle Campbell		07-2-34288 SEA	Superior		King	WA
M.I., LLC v. Redman		98-6239-HO	US	Oregon		OR
MacMillan v. MacMillan						
Macri v. Clark						
Macri v. King County		C94305Z	US	Western		WA
Madison Ridge Office Building v. East Madison Ridge Development		10-2-13940-1 SEA	Superior		King	WA
Maislen, Maislen v. Associated Materials		08-22285-3 SEA	Superior		King	WA
Malbco Holdings LLC v. AMCO Insur. Co. & WAUSAU Insur. Co.		07-2-04878-7	Superior		Spokane	WA
Mandt, Kristi v. Safeco	21A011073897					
Manlove v. Harris		98-2-05180-9SEA	Superior		King	WA
Mann v. Whitney						
Mansfield v. Zheng		06-2-20434-4 SEA	Superior		King	WA
Mark Arstein, LLC v. Animal Pharmaceuticals, Inc., et al		06-2-3010-8	Superior		Yakima	WA
Marshall v. Cushman						
Martin, Estate of Kristopher v. Habeeb, Daniel & Polakoff, Robert		12-2-11109-0 SEA	Superior		King	WA
Martinez, Estate of Gilberto Gonzales v. Mirikeen Homes, et al.		13-2-32583-7 SEA	Superior		King	WA
Marvin Schlotfeldt v. Goulds Pumps et al		07-2-12398-9 SEA				WA
Matelich v. Branson						
Mather v. Sterns		00-2-3312-5 KNT				
Maxwell v. Katherine Ellison		05-2-05569-3SEA	Superior		King	WA
Mayther v. White		04-2-13224-8	Superior		Snohomish	WA
Maytown Sand & Gravel, LLC v. Thurston County; Port of Tacoma.		11-2-00395-5	Superior		Lewis	WA
McCallum Envelope						
McCormick, John v. True Green; Lagerwey		10-2-00609-1	Superior		Whatcom	WA
McCoy v. State of WA (WSLCB)		00-2-20990-8 SEA	Superior		King	WA
McDonald v. English						
McDowell v. Herbalife International		C00-2011	US	Western		WA
McIntyre v. State of Washington (WSP)		04-2-06179-8	Superior		Pierce	WA
McKibben, Phillip, et al v. Christianson, Leroy, et al.		10-2-27795-1 SEA	Superior		King	WA
McLain v. Frantz & State of Washington	473134052					
McNabb, Darrell						
McQuigg, Gerald E. v. Swistak, Michael A, MD		14-2-14815-1 KNT	Superior		King	WA
Meyer, Donald v City of Seattle		09-2-45545-7 SEA	Superior		King	WA
Michael Bennett v. Silvertree Construction		07-2-20671-0 SEA				
Mikels, Lorrel v. Northwest Commercial Improvements, Inc.: Kolln Jason		10-2-0297-0	Superior		Snohomish	WA
Miller / Murray v. Texaco		96-2-26323-3SEA	Superior		King	WA
Miller v. Mt Baker		08-2-01591-9	Superior		King	WA
Miller v. NW Grounds Maint. & Vasquez		02-2-08813-9SEA	Superior		King	WA
Miller, Todd v. American Family Insurance UIM	331-041779					
Millette, Daniel v. MAPSCO, et al		N/A				
Milligan v. Jensen	470063786	95-2-14619-8				
Mission Springs v. City of Spokane						
Molinas, Jacqueline						
Monk v. King County , Cities of Auburn & Kent		02-2-13216-2 KNT				

MUELLER PARTIN, CERTIFIED PUBLIC ACCOUNTANTS FORENSIC ECONOMISTS, INC.

CASES FOR WHICH MR. WILLIAM E. PARTIN WAS DEPOSED OR TESTIFIED

Case Name	CLAIM NO.	LEGAL CAUSE NO.	COURT	DISTRICT	CITY/ COUNTY	STATE
Moody, Brent; Johnson, James, Salvesson, Jeromy; 21st Century Tanning Inc.;SAL, Inc., KS & JS Inc., v. Desert Sun Franchising, Palm Beach Tan, Inc. Peshtaz; Rees		10-2-25582-6 SEA	Superior		King	WA
Moore v. King County		C 05-0442 JLR				
Moore, Lisabeth as PR for Hart, Estate of Daniel v. Raytheon Company & Raytheon Aircraft Company		N09C-12-010 MMJ	Superior		New Castle	DE
Moore, Muriel v. Sheraton	0602NB249504T473					
Moore, William R. v. Safeco - UIM Arbitration	808913163015				Seattle	WA
Morehouse-Hidalgo v. Adriane Aiken		08-2-09870-2SEA	Superior		King	WA
Morgan v. Yang		02-2-26432-8 SEA	Superior		King	WA
Morse v. State of Washington		03-2-00385-2	Superior		Mason	WA
Mount v. Volume Shoe						
Mountain Cold Storage		93-2-02400-8	Superior		Pierce	WA
Mountain View Meats	TJ 4189					
Morgan, Ronald v. Discover Casualty Ins.						
Murphy, Martin v. Encompass Insurance Compny	Z(9 0215873NP					
Nelson v. Swedish Hospital	A5-006824	97-2-03241-5SEA	Superior		King	WA
Nelson, David P. Jr. v. Metropolitan Contracting, LLC; Ledcor et al.		10-2-15820-1SEA	Superior		King	WA
Neus, Craig Scott v. Crowley Maritime Corp. & Marine Services		1JU-13-559	Superior		Juneau	AL
New Horizon Christian Ctr v. AHR Engineer						
Newman, Michele v. Costco		06-28574-3 SEA	Superior		King	WA
Next Sentry						
Ng, Jerry v. Swedish Health Services,		13-2-36575-8 SEA	Superior		King	WA
Ni Zhou Yue v. Que Di Di & Susan Luong		07-2-07117-8	Superior		Kitsap	WA
Nolana Bell v. Dr. Walter Rotkis		03-2-25610-2SEA	Superior		King	WA
Norquest						
North, James Kevin v. Fluke Biomedical, et al		12-2-11578-8 SEA			King	WA
North, Margaret v Approved Turbo Components		6:08-cv-2020-Orl-31DAB	US District	Middle		Florida
Nouri v. The Boeing Company		C99-1227L	US	Western		WA
NPIC v. ICW						
NW Coinstamp		92-2-09596-1	Superior		King	WA
O'Brien, Patrick; Surburban Air Freight, Inc. et al. v. Cessna Aircraft , Goodrich Corp. et al.		CI 10-9381159	Superior		Douglas	NE
O'Donnell, Martin v. Bungie, Inc. and Ryan, Harold		14-2-19913-9 SEA	Superior		King	WA
Oldja, Ted v Warm Beach Christian Camp		2:09-cv-00122-JCC	US District	Western		WA
Olney v. Les Schwab Tires	973166363L	95-2-25151-0SEA	Superior		King	WA
Olsen v. Merit Mechanical						
OPAS v. Trend Target		96-2-21143-5 SEA	Superior		King	WA
Ostini v. PFM, Inc.	4383140701	97-2-01796-1	Superior		Snohomish	WA
Otoski, Estate of Dr. Richard E., et al v. Avidyne Corporation, et al		3:09-cv-03041-PLK	US District	Oregon		OR
Otterby v. Tibbetts						
Overton, Estate of Donald v. State of Washington et al.		10-2-01380-3	Superior		Thurston	WA
Oxford Cheese						
Pacific Coast Feathers v. Diversy Lever	10824077					
Pang v. City of Seattle						
Peacock, Rachael (Estate of Scott Jernaigan) v. Jason Frost		05-2-08104-0 SEA	Superior		King	WA
Pedraza, Rodrigo Rolorio v. Lakeland Evergreen LLC		05-2-08576-20KNT	Superior		King	WA
Peekay, Inc v. City of Lacey, et al		C02-5261 RSM	US District	Western		WA
Palekha v. Otto		03-2-12874-9				
Peckham, Estate of Dale v. USA Federa Aviation Admininstration		1:09-cv-0038	US District	Western		IA
Pelletier v. Tweahaus		05-2-38978-8 KNT	Superior		King	WA

MUELLER PARTIN, CERTIFIED PUBLIC ACCOUNTANTS FORENSIC ECONOMISTS, INC.

CASES FOR WHICH MR. WILLIAM E. PARTIN WAS DEPOSED OR TESTIFIED

Case Name	CLAIM NO.	LEGAL CAUSE NO.	COURT	DISTRICT	CITY/ COUNTY	STATE
Pemberton Creek Condominiums Association v. Bjorn G. Olson Building Peterman		07-2-05228-9	Superior		King	WA
Peterson v. Finazzo		05-2-41324-7KNT	Superior		King	WA
Phan, Vinh v. O'Hara Corporation		09-2-07978-1 SEA	Superior		King	WA
Phillips v. New Hampshire		A98-363 CIV	US			AK
Pleasant v. Group Health						
Ponce, Estate of Jacob v. The Mountaineers		12-2-16394-4 SEA	Superior		King	WA
Poshtkouhi v. Continental Western Group		06-2-0682-7	Superior		Pierce	WA
Powers v. Awad						
Perkins v. Blado		03-2-06415-2	Superior		Pierce	WA
Perez-Melgos, Mercedes v. State of Washington		13-2-36617-7 SEA	Superior		King	WA
Prum Companies v. Spokane Rock I, LLC		Arbitration	JAMS			WA
Pro Rec Sports Club Assoc. v. Baugh Const						
Prosises v. Spear						
Pryde Johnson Greenlake (Curt & Fawn Pyrde) adv. Union Bank		10-2-08028-7SEA	Superior		King	WA
Raju Dahlstrom v. State of Washington		05-2-42219-0SEA	Superior		King	WA
Rauch, Norman v. Bechtel & ALCOA, Inc., et al		09-2-15492-4	Superior		Pierce	WA
Read, Jo Hanna as GAL for T.T. v. State of Washington		12-2-03999-1	Superior		Snohomish	WA
Reed v. IMO		06-2-11270-4				
Regency Ridge		97-2-25512-1SEA	Superior		King	WA
Rem Tech v. Fireman's Fund		05-cv-00087-LRS	District	Eastern		WA
Rekhter v. State of Washington		10-2-01380-3	Superior		Thurston	WA
Residential Invest Partners v. SC Visions		03-2-04996-2	Superior		Snohomish	WA
Ridge Development v Thiel Chism		02-2-01314-4	Superior		Thurston	WA
Rival v. Reef						
Roan, Natalee v. The Hartford	YHQUAU27057	10-2-24892-6SEA	Superior		King	WA
Robinson, Josef v. City of Seattle		06-2-39193-4SEA	Superior		King	WA
Robinson, Rory v. Bhaika Transport, et al		14-2-06467-5	Superior		King	WA
Roderick v. Willis						
Rossi, Michael v American Commerce Insurance Company		Arbitration 00165841				
Rowe, David & Kimberly v. Seely, Daniel, MD		12-2-30036-4 SEA	Superior		King	WA
RRW Legacy Management, et al./Campbell Investment Co. v. Campbell Walker		2:14-cv-326 MJP	Federal	Wesrten	Seattle	WA
RSMI v. Heirloom Productions		03-2-08188-0	Superior		Pierce	WA
Ruelos v. Kal Kustom		C92-6192				
Rusin v. American States		99-2-00152-6	Superior		Kitsap	WA
Rutledge v. J. Campbell & J. Gredvig (Safeco Insurance)		03-2-28265-1SEA	Superior		King	WA
Rygaard Logging, Inc v. Western Power & Equipment Corp.		04-2-14447-7KNT				
S. Kirschoffer v. City of Seattle		96-2-02548-0				
S & W Utility Contractors v. Thompson						WA
Sage Group I, LLC. Inc v, Kotter, John; Kotter Assoc.; et al		11-2-29585-1 SEA	Superior		King	WA
Satko, Joe v Safeco	386416252007					
Schauss v. Mutual of Enumclaw	242530					
Schock, Matthew C. v. Central Washington Truss, Inc., et al		10-2-00261-1	Superior		Kittitas	WA
Scot Vandervelde (Estate) v. Riyad Karmy Jones, et al		02-2-35005-4SEA	Superior		King	WA
Sarah E. Schmitz v. Catalina Cantu		03-2-17371-1SEA	Superior		King	WA
Scoggins, Michael; Pugh, Mary v. Rapport, Richard M.D. ; Group Health Cooperative		11-2-16767-4 SEA	Superior		King	WA
Scott v. Magnolia						
Scott, Daniel v. Kwak-Goldman		07-2-11069-6	Superior		Pierce	WA
Seager v. Mitzie		00-2-29266-0SEA	Superior		King	WA

MUELLER PARTIN, CERTIFIED PUBLIC ACCOUNTANTS FORENSIC ECONOMISTS, INC.

CASES FOR WHICH MR. WILLIAM E. PARTIN WAS DEPOSED OR TESTIFIED

Case Name	CLAIM NO.	LEGAL CAUSE NO.	COURT	DISTRICT	CITY/ COUNTY	STATE
Seattle Steel						
Service America		C94-1596-C	US	Western	King	WA
Shane v. Gibbons						
Sheplar v. LPJ Excavating, et al		08-2-04054-2 KNT				
Shuck, Gail v. Silverdale Plaza / Safeway		05-2-00804-2	Superior		Kitsap	WA
Sienna Corporation; ABV Electronics v. Ceton Corp; Hammer, Gary & Pam		1:12-CV-278-ODE	Federal	Northern	Atlanta	GA
Simmons v. City of Seattle						
Simpson Timber v. Girard Custom Coatings						
Sintra v. City		88-2-18865-3				
Sires, Arnold R. v. Cho, Seong-Kyo		12-2-05936-3	Superior		Snohomish	WA
Six Continental v. United of Omaha		C98-16902	US	Western	Seattle	WA
Slater, Estate of James v. King County		2:12-cv-01132 MJP		Western	S	WA
Small v. Safeco Insurance Company	21D970371748	Arbitration				
Son, Hai dba Sam Son Remodeling Service v. Pham, et al.		11-2-20696-3 SEA	Superior		King	WA
Song, Yong & Jin v. JC Penny		01-2-01283-2	Superior		Benton	WA
Sorrik v. Hanby						
Soule v. Connecticut Mutual		9501371	US	Western		WA
Spa-Go, LLC; Togamau Kalepo v. Clyde Antone Jelinek as PR of Genevieve C. Jelinek		08-2-07758-4		Superior	Snohomish	WA
Stearns, Donna						
St. Paul v. Marsh McClennan						
Stanchfield v. Art Brass Plating, Inc. (Burgess Fitzer)		Arbitration				
Stearns, Rick & Dorothy v. Wilsey	787967343020	Arbitration				
Steinman v. Dickson	X81204290RG	93-2-07767-5	Superior		Pierce	WA
Stevenson, Julie Losee v. Sustainable Apparel		2:12-cv-01007-RAJ	Federal	Western	Seattle	WA
Stewart v. King County		03-2-18021-1 KNT	Superior		King	WA
Studer-UIM Arbitration (Safeco)		UIM Arbitration				
Suldan v. Cablecom, Inc.						
Sullivan, Terry						
Summers, Paula	472702345					
Summerwood adv Miles Resources		Arbitration				
Sun Mountain v. Pierre		93-2-14823-2				
Sue Ann Corn as Pr for Estate of Ronald D. Corn v. Les Schwab		06-2-28808-4 KNT	Superior		King	WA
Swan, Johnson, Kari		4:07-cv-01695-CDP	8th US Distr	Eastern		MO
Tallerday v. DeLong						
Tapken, Madelyn v. Spokane County and Malinak, Conrad		13-2-01216-7	Superior		Spokane	WA
Tenderholt, Dorothy / Daniel Taylor v. David, Daniel & Darci Deach		05-2-01129-0	Superior		Skagit	WA
Ternoir v. U-Haul	1077841	95-2-20713-8SEA	Superior		King	WA
Terry Raymond v. Pacific Chemical		96-2-29650-3 SEA	Superior		King	WA
Testerman, Sherrie v City of Union Gap		14-2-00563-5	Superior		Yakima	WA
Thickens, Daphne v. Culbert, Patrick; Culbert, Dennis		12-2-36377-3 SEA	Superior		King	WA
Thompson v. Ehnez						
Thompson, Kathryn v. City of Union Gap;		12-2-03154-1	Superior		Yakima	WA
Thunderbird (Red Lion)						
Thykkuttathil, Rani and Wellman, Ryan v Keese, James		2:12-cv-01749	Federal	Western	Seattle	WA
Tiger Mountain LLC / P&L Associates v. King County		03-2-05287-4	Superior		Snohomish	WA
Tolbert, Jorden T.						
Tomlinson v. Ford		93-2-09295-4	Superior		King	WA
Torres v. City of Anacortes, et al						
Torres Mazatlan Remainder LLC v FLRX		2:12-cv-00870-JCC				
Torvik, Svein v. The Insurance Co. of the State of Pennsylvania & American International Group, Inc.		2:09-cv-00886-RAJ	US District	Western		WA
Trans West v. WAMU		98-2-04031-9SEA	Superior		King	WA

MUELLER PARTIN, CERTIFIED PUBLIC ACCOUNTANTS FORENSIC ECONOMISTS, INC.

CASES FOR WHICH MR. WILLIAM E. PARTIN WAS DEPOSED OR TESTIFIED

Case Name	CLAIM NO.	LEGAL CAUSE NO.	COURT	DISTRICT	CITY/ COUNTY	STATE
Trident Seafoods Corp. v. Sea 'N Air Travel		05-2-12974-3SEA	Superior		King	WA
Uraga v. D&S Electric	57302990	94-2-05490-8				
US Engines v. Global Engines		00-2-30307-6KNT	Superior		King	WA
Van De Graff Ranches, Inc, et al v. Animal Pharmaceuticals, Inc. et al		06-2-3010-8	Superior		Yakima	WA
Van Ess, Leona	B146936					
Valiquette v. National Railroad (Amtrak)						
Vicor Founders	Arbitration # 1260000537					CA
Vine Street Partnership/Smokey Pt. Prop. v City of Marysville		95-2-07655-4	Superior		Snohomish	WA
Vollstedt et al v. Deyonne Tegman et al		07-2-18777-4SEA	Superior		King	WA
W.O.R.K. v. Highline Hospital		94-2-09226-0	Superior		King	WA
Walker, Charles v. General Construction						
Walters, Estate of Adell G.C. v. Bethany of the Northwest		06-2-13116-7	Superior		Snohomish	WA
Ward, David, Estate of	13309658050SD					
Washburn v. Stevenson & Ford of Kirkland						WA
Waterman v. Lee		05-2-07507-0	Superior		Pierce	WA
Waterside Beach Owners v. Pryde Corp		99-2-22009-9SEA			King	WA
Weaver v. Vivion		95-2-02109-2				
Weber v Progressive						
Wedgewood at Renton v Westcott Holdings, Inc.; Vercello, LLC		09-2-10916-8 KNT	Superior		King	WA
Weintraub v. Apple	2670044380	97-2-30213-7SEA	Superior		King	WA
Weiss, Karl & Luann Shahini v. Torset Excavating		08-2-26921-3SEA	Superior		King	WA
Welch, Estate of Jerry L. & Gosney v. Fireman's Fund Ins. Co.; Pizza Time, et al		09-2-32462-0 SEA	Superior		King	WA
West v West		07-3-03773-3 SEA	Superior		King	WA
West Coast Acquisitions, Inc. v. HCI Steel Building Systems Inc., et al.		11-00167 JLR	Federal	Western		WA
Western Homes						
Westmark v. Burien; King County		96-2-04778-1	Superior		King	WA
Westward Hoe Construction v. Thomas Dickson et al		07-2-29316-7 SEA	Superior		King	Wa
Weyh v. Transcontinental Insurance						
Wheeler v. Swedish Hospital						
Whitaker v. Thyssenkrup Elevator	C05-1103					
White v. Main		99-2-24382-0 SEA	Superior		King	WA
Whiteluce, Randall v. Yi, Sok Hyon		08-2-1514-5	Superior		Grays Harbor	WA
Wilder v. Safeco						
Wildseed v. Maier						
Williams, Rachel v. McLean, Edward B. & Duse		12-2-01979-9 SEA	Superior		King	WA
Williams, Scott v. Talt, Robin		12-2-31426-8 SEA	Superior		King	WA
Williams v. Barry Swanson Trucking						
Wilson v. City		92-2-18418-4	Superior		King	WA
Wilson v. PNE						
Wily v. Mason County						
Wolber, Andrea v. Kistap Mental Health Services						
World Wrapps v. Sun Orchards						
Wright, Annette v. USA; Madigan Hospital		C12-05028 USDC	Federal	Western	Tacoma	WA
Wright, Patricia v City of Gig Harbor		08-2-05472-7	Superior		Pierce	WA
Yin, Rong v. Griswold		09-2-00538-1	Superior		King	Wa
Yvonne B. Tani, et al v. Healy Tibbitts Builders, Inc. et al		04-1-0482-03	Circuit			HI
Ziegler, R.W. v. Schwabe, Williamson & Wyatt, P.C.		10-2-28710-8SEA	Superior		King	WA
Ziegler v. State of Washington Sentencing Guidelines Commission		02-2-02190-2	Superior		Thurston	WA